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LONDON, MAY 14, 1910.

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All letters intended for publication must be authenticated by the name of the writer.

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Current Topics.

Closing of the Courts and Offices.

ORDERS HAVE been issued, and will be found elsewhere, for closing the courts and offices of the Supreme Court (including the District Registries) and the County Courts and offices, on Friday, the 20th inst., on the occasion of the funeral of his late Majesty King EDWARD THE SEVENTH.

The New Judges Bill.

THERE HAVE for some time been rumours of possible disaster to this Bill in the House of Commons, and it is, we believe, the fact that over fifty amendments have been set down—one of them, it is stated, proposing to provide, as a condition of the appointment of the two additional judges, that two judges shall sit on every working day of the year. It is difficult to understand this vehement opposition, but it is to be feared that, having regard to the important business which will come before Parliament during the present session, the chances of passing the Bill are small.

The Late King and Solicitors.

THE THOUGHTS of some of our readers will, no doubt, have been carried back to the dinner to the late King (then Prince of Wales) which was given by the Incorporated Law Society in March, 1893, during Mr. PENNINGTON's presidency; and those who were present will recall the gracious courtesy of the illustrious guest, who seemed to enjoy himself thoroughly, and stayed after dinner to a late hour chatting with his hosts—so late, indeed, that several members of the Council who resided outside London failed to catch their last trains and were lost to their families until the next day. After his accession to the throne, King EDWARD, accompanied by the Queen and Princess VICTORIA, showed his interest in the work of the Law Society by opening the new wing of their building in Chancery-lane, and in answer to the address, read by the President (Sir J. E. GRAY HILL), referred to the work of the society in the furtherance of legal education, and said he had the greatest interest in the advancement of the profession of solicitors, knowing how much they contributed to the proper administration of the law.

The Regulations as to Increment Value Duty.

TRANSFERS ON SALE and leases of land for a term exceeding fourteen years are now subject to the increment value duty imposed by Part I. of the Finance Act, 1910, and under section 4 it is the duty of the transferor or lessor to present to the Inland Revenue Commissioners, in accordance with regulations made by them, the instrument of transfer or lease or the preliminary agreement, or reasonable particulars thereof, for the purpose of the assessment of the duty. On default a fine of £10 may be inflicted. Regulations have been made under this section and are printed elsewhere. Increment value duty assumes that the original site value of the land has been ascertained, and the increase in the site value at the time when the duty is to be ascertained gives the increment value (section 2). But the ascertainment of the site value at the time of the sale or lease does not involve a valuation, since it will be determined by the amount of the consideration. For the ascertainment, however, of the original site value a valuation will be necessary, and this is to be made "as soon as may be after the passing" of the Act for all land in the United Kingdom: section 26 (1). The valuation will show the total value and the site value; but how these are to be arrived at depends on the complicated series of different values defined in section 5—gross value, full site value, total value, and assessable site value. The particulars necessary for this purpose will be furnished to the commissioners by the owner under section 26 (2). The present regulations deal with the presentation of the instrument of transfer or lease. Regulation 2 gives a list of twenty-seven provincial inland revenue offices where this can be done. Under regulation 3 the instrument is to be accompanied by an abstract setting out fully the description of the property sold or leased, with a copy of any plan contained or referred to in the instrument. Particulars must also be furnished of easements, restrictive covenants, covenants to erect or repair buildings, and to expend money. If the particulars are sufficient, the duty will be assessed; and if it is found that duty is payable, it will either be paid or security for payment will be given, and special stamps will denote that one or other of these courses has been adopted, or that no duty is payable. The stamp will prevent any objection in respect of the duty. The *ad valorem* conveyance stamp duty is, of course, quite separate, but the amount can be paid at the time of the presentation of the instrument for assessment of increment value duty. As an alternative to presenting the instrument itself, "reasonable particulars" can be presented, and this will free the transferor or lessor from liability to a fine; but subsequently the instrument must be impressed with one of the special stamps referred to above. The regulations also provide for payment of the duty, and where the consideration consists of a periodical payment, the duty will be payable by five annual instalments.

The Effect of the King's Death.

THE IMPORTANCE of a demise of the Crown in its effect on the routine work of government and administration has been much diminished since the death of Queen VICTORIA, and this applies both to the United Kingdom and the oversea dominions. Even before the beginning of the nineteenth century the stoppage of the government of the country through the death of the reigning Sovereign had been to some extent provided against. The Act of 1760 (1 Geo. 3, c. 23), referred to below, made the tenure of the judges continuous. This Act, however, was repealed by the Civil Procedure Acts Repeal Act, 1879 (42 & 43 Vict. c. 59), and it seems to have been thought that this repeal might have had the effect of remitting the judges to the position they had formerly held under section 8 of the Succession to the Crown Act, 1707 (6 Anne, c. 41—c. 7 in Statutes at Large), so that they would have ceased to hold office at the end of six months from the sovereign's death, unless re-appointed. This merely temporary continuity of office for six months, and the doubt as to the position of the judges, were put an end to soon after Queen VICTORIA's death by the Demise of the Crown Act, 1901 (1 Ed. 7, c. 5), which became law on the 2nd of July, 1901. This Act consists of two sections only, and section 1 is:

"(1) The holding of any office under the Crown, whether within or without his Majesty's dominions, shall not be affected, nor shall any

fresh appointment thereto be rendered necessary, by the demise of the Crown." (2) This Act shall take effect as from the last demise of the Crown."

It will be noticed that this statute applies to the whole of the Empire—the United Kingdom and the oversea dominions. One statute enacted during the reign of Queen VICTORIA, by which another inconvenience arising from the doctrine of the demise of the Crown may be here referred to. By section 51 of the Representation of the People Act, 1867 (30 & 31 Vict. c. 102), it is provided that—

"the Parliament in being at any future demise of the Crown shall not be determined or dissolved by such demise, but shall continue so long as it would have continued but for such demise, unless it should be sooner prorogued or dissolved by the Crown."

This Act, of course, does not apply to the oversea dominions. It is in terms confined (section 2) to England and Wales in its operation, but necessarily applies (so far as the section quoted is concerned) to the whole of the United Kingdom, since Scotland and Ireland have not separate parliaments.

The Demise of the Crown.

IN A famous passage BLACKSTONE says (Comm. I. 242): "A third attribute of the king's majesty is his *perpetuity*. The law ascribes to him, in his political capacity, an absolute immortality." And he goes on to say that the death of the king is generally referred to as "*his demise—dimissio regis vel coronæ*—an expression which signifies merely a transfer of property," since "when we say the demise of the crown, we mean only that in consequence of the disunion of the king's body natural from his body politic the kingdom is transferred or demised to his successor." So, when EDWARD THE FOURTH "was driven from his throne for a few months by the house of Lancaster, this temporary transfer of his dignity was denominated his *demise*." It is quite clear, however, that both at the present day and in statutes from the sixteenth to the nineteenth century "*demise*" does mean "*decease*" as well as "*transfer*." In fact, "*demise of the king*" generally means the death of the king, whilst "*demise of the crown*" refers to the change in the personality of the sovereign—the transfer of the crown to the late king's successor. One or two illustrations from statutes in England and overseas will make this clear. In 1547 the Act 1 Ed. 6, c. 7 was passed. The title is, "The Continuation of Actions after the Death of any King," the preamble refers to the loss caused by the discontinuance of actions "by the death or demise of the kings of this realm," and section 1 enacts that actions shall no longer be discontinued by such "death or demise." In 1760 it was enacted, by section 1 of 1 Geo. 3, c. 23, "that the commissions of judges for the time being shall be, continue, and remain in full force during their good behaviour, notwithstanding the demise of his Majesty (whom GOD long preserve) or of any of his heirs and successors." In 1868 a Canadian Act (31 Vict. c. 22) was passed "for continuing the Parliament of Canada in case of the demise of the Crown," and the preamble sets out the danger to the Dominion "if the Parliament of Canada should be dissolved by the demise of our Sovereign Lady Queen VICTORIA (whom GOD long preserve) or by the demise of any of Her Majesty's Heirs and Successors." One of the numerous Acts passed in 1901 to provide against the possible consequences of the then recent demise of the Crown was a South Australian Act—the Confirmation of Appointments Act, 1901 (No. 756). In this Act the word "*demise*" does not occur where it might have been expected, and the word "*decease*" is employed instead—"all acts, deeds, matters and things executed and done . . . since the decease of her late Majesty Queen VICTORIA shall," &c.

The Effect of the Demise of the Crown in the Oversea Dominions.

IN THEORY, and apart from special statute law, the demise of the Crown affects the oversea dominions and the United Kingdom in the same way and to the same extent. In actual fact, owing chiefly to the effect of statutes both of the United Kingdom and of the oversea dominions, the latter are not affected nearly so much, and in many cases of individual territories the demise of the Crown affects them very little. The one point in which the oversea dominions differ strikingly from the United Kingdom is

that overseas no fresh Civil List Act and no surrender of the Crown's hereditary revenues are necessary. There is nothing in the overseas legislation resembling the Civil List Act, 1901 (1 Ed. 7, c. 4), or the Civil List Act, 1837 (1 & 2 Vict. c. 2). As already pointed out, the Demise of the Crown Act, 1901, applies to all the king's dominions, and not merely to the United Kingdom. This Act, therefore, has, with respect to the holding of offices under the Crown and the effect of the Crown's demise upon those, reduced the difference between the United Kingdom and the overseas dominions to a minimum. With respect to the duration of Parliament, no such imperially operative legislation has been enacted, and it has been left to the individual Legislatures throughout the Empire to make such provision (if any) on this subject as each thought fit. It is believed that the example set by the United Kingdom, in the enactment (section 51 of the Representation of the People Act, 1867), making the Crown's demise inoperative on the life of the existing Parliament, has not been universally followed. It is, however, not possible to speak on this point with absolute confidence without first undertaking a minute investigation of the statutes passed by all the eighty or ninety Legislatures overseas. With respect to the holding of offices, and their continuation notwithstanding the demise of the Crown, several Legislatures passed statutes during the year 1901, after the death of Queen VICTORIA, which were really rendered unnecessary by the Imperial Act of 1901. The latter was not assented to until July in the year 1901, and it may be safely assumed that any overseas Acts passed after the Imperial Act were passed in ignorance of its existence, though in several cases the local statute was enacted before the month of July. Thus a special Act was passed by the Dominion Parliament of Canada (1 Ed. 7, c. 38, the 23rd of May, 1901) "to remove doubts concerning the continuance in office of judges of Dominion and Provincial Courts upon the demise of the Crown." Acts of more general import were also passed in two Australian States—New South Wales and South Australia—and in three Canadian Provinces—British Columbia, New Brunswick, and Nova Scotia. It may be mentioned here that, independently of these or other local Acts and the Imperial Act of 1901, the six months allowed by the Succession to the Crown Act, 1707, for retention of office after a demise of the Crown was, in the case of the overseas dominions, extended to eighteen months by section 2 of the Colonial Offices Act, 1830 (1 Will. 4, c. 4). But even before 1901 some of the overseas dominions had legislated with a view to prevent the necessity for re-appointments upon a demise of the Crown. The first parliament of the Dominion of Canada, in 1868, passed an Act (31 Vict. c. 36) which provided that commissions from the former sovereign need not be renewed, but a proclamation was to be made by the Governor authorizing the holders of offices under the Crown to continue to exercise their functions. This enactment formed the model for the provincial enactments of 1901 already referred to. The Legislature of the self-governing colony of New Zealand in 1888 passed the Demise of the Crown Act, 1888 (1888, No. 3), by which any future demise of the Crown was practically deprived of any effect on the tenure of offices. In Tasmania, then a self-governing colony, a similar Act (64 Vict., No. 2) was passed as recently as 1900, the exact date being the 24th of August, 1900. With respect to the effect of a demise of the Crown upon the existence of the two houses of the Legislature, each of the statutes of New Zealand and Tasmania last referred to also provides that the local parliament shall not be dissolved, following the model of the English Act of 1867. A statute of the Dominion of Canada (passed in the same session as the Dominion Act of 1868 already referred to) also makes provision to the same effect: see 31 Vict. c. 22. One Crown colony—Barbados—has, since the death of Queen VICTORIA, made similar provision by the Representation of the People (Amendment) Act, 1901 (No. 9). In other territories overseas the question of the effect of a demise of the Crown upon an existing parliament has apparently been left at large. Unless by some words of reference in the constitution of any particular territory, by which possibly the provisions of section 51 of the Representation of the People Act, 1867, could be imported into the constitution, any existing parliament in the overseas dominions (other

than those already mentioned) would appear, in consequence of the recent death of King EDWARD, to cease its existence at the end of six months from the day of his death. The provision of the Act of 1707 appear to apply to overseas parliaments, and no further provision seems to have been made analogous to that contained in the Colonial Offices Act, 1830.

The New Judge of the Supreme Court of the United States.

THE APPOINTMENT of Mr. CHARLES EVAN HUGHES, twice elected Governor of the State of New York, to fill the vacancy in the Supreme Court of the United States, caused by the death of BREWER, J., appears to be regarded with general satisfaction, and it is considered possible that he may succeed to the office of Chief Justice on the next vacancy. The career of the new judge bears little resemblance to that of English barristers who are ordinarily appointed to a seat in the High Court. We read that he was born in 1862, took up the study of the law while a student at Brown University, and after leaving Brown University became a teacher at Delhi, New York. While teaching Greek and mathematics he studied law at an office, and after a year and a half at Delhi, entered Columbia law school in 1882, at the age of twenty. Two years later he graduated, taking a fellowship which entitled him for three years to a salary of 500 dollars a year. During this period he occupied a desk in the law office of Stewart & Woodford, and a short time later entered the office of Chamberlain, Carter, & Hornblower, of New York. In 1887 he became a member of the firm of Carter, Hughes, & Cravatts, and in 1891 a member of the law faculty of Cornell University, remaining there two years. He then re-entered his firm, of which, in 1904, he became the head. He afterwards, as counsel for different legislative commissions, took part in the investigation of the price of gas in the city, and the affairs of insurance and coal-carrying companies. He was first elected Governor of New York in 1906. Mr. HUGHES is stated to be well satisfied with his appointment, which provides him with a sufficient livelihood (the salary, we believe, is not more than that of an English county court judge), and is quite willing to resign any chance of making money by private practice in New York. His preferment, having regard to his political career and antecedents, cannot be considered as undeserved.

Throwing Missiles at Judges in Court.

THE ATTITUDE of the law courts in Paris with regard to criminals who, after condemnation, throw missiles at their judges is wholly opposed to the procedure of their predecessors in office. Not many years have elapsed since similar acts of violence in the correctional courts were punished by imprisonment for a term of years. But the judges of the present day take a milder view of these outrages, and M. BAUCHARD, the president of the eighth chamber of the tribunal of the Seine, who was recently the subject of such an assault, simply said, "The tribunal is uninjured. Officers, remove the prisoner!" This example has been followed by other judges. The English procedure in similar circumstances has also changed. We read in Dyer's Reports that RICHARDSON, J., of the Common Pleas, having sentenced a prisoner for felony at the Salisbury Assizes in 1631, the prisoner "jett un Brickbat a le dit justice que narrowly mist," whereupon an indictment was made out against the prisoner, his right hand was cut off and fixed upon a gibbet, upon which he was himself immediately afterwards hanged in the presence of the court. The punishment of such an offence has now become comparatively merciful, but the English courts have not proceeded so far in the direction of leniency as those of Paris. Throwing an egg at MALINS, V.C., in 1877, was punished by some months' imprisonment, and there are more recent cases in which an assault upon a judge on the bench has been punished by a substantial addition to the term of the imprisonment to which the culprit had already been sentenced.

The Law of Libel in England and the United States.

MR. WILLIAM ARCHER, in an article in the *Fortnightly Review*, refers in terms of approbation to certain cheap American magazines containing vigorous and outspoken articles on questions of

national and social interest. And he asks, Why is no attempt made in England to bring topics of such importance before the readers of the sixpenny magazines, for there is no lack of abuses which might be criticized on the American model? One of the reasons why this is not done he considers to be the English law of libel. An American editor once said to him quite simply: "We carry libels in every number." The mildest of the American progressive magazines, if its matters applied to England and were published in England, would beget such a monthly crop of libel suits as would bring unheard-of prosperity to the legal profession. The law of libel seems to Mr. ARCHER as inefficient in America as it is over-efficient in England. Also it must be remembered that an American will often simply shrug his shoulders at an accusation which in England would blast a man's whole career. He knows that whatever may be the opinion of his censors, the people among and upon whom he lives do not expect him to be anything else than the ruffian he is proved to be. We have no wish that this unwillingness to enforce the law of libel should prevail among Englishmen, but we have often regretted that our judges were not a little more active in checking frivolous and vexatious actions for defamation. As matters stand, an action is only brought where the defendant is supposed to be able to pay damages, and it is generally brought in circumstances in which a criminal court would refuse to impose any penalty. But such actions shew a tendency to increase; they are a serious obstacle to the dispatch of business, and the verdicts are often so unsatisfactory, that we recently heard a counsel of some experience express his opinion that actions for defamation ought always to be tried by a judge without a jury. We can imagine the indignation with which this proposition would have been received by ERSKINE or BROUGHAM.

The Predominance of Lawyers in the American Legislatures.

THE AMERICAN newspapers recently reported an interview with a leading member of the New York bar, who was of opinion that American legislatures were "over lawyered." This does not mean, as might be supposed, that too large a proportion of the legislators are lawyers. The complaint is that the majority of lawyers in the Legislatures are holders of retainers to represent private interests, and that it is impossible for legislators to give their support to measures beneficial to the public but incidentally detrimental to the private concern which they represent. Lawmakers who serve in this dual capacity receive, and by the custom of their profession are entitled to receive, remuneration for their services. But if a farmer in the Legislature took money under similar conditions, he would be accused of taking a bribe. The multiplicity of bad or indifferent statutes is the result of the national custom of "lawyerizing" the legislators. Lawyers form a large proportion of the members of the House of Commons, but so far as we understand the complaints to which we have referred, they could not reasonably be made in this country.

A Curiosity of Legislative Spelling.

A PROPOS of our remarks on the phrase "*cestuis que trustent*" (*ante*, p. 398), we have recently come across a (to us) novel form of "*cestui que trust*." Chapter IV. of the Acts of the General Assembly of Prince Edward Island (one of the provinces of Canada) for 1901 is entitled "An Act to amend 'an Act respecting the Legislature,'" and has to do with electors' qualifications. Schedule I., after referring to ownership of realty as a voter's qualification, has the following: "A mortgagor or *cestui qui trust* [the italics are ours] in actual possession by himself or his tenant is an owner within the meaning of the above." This is repeated further on: "Every mortgagor or *cestui qui trust* in actual possession," &c. MURRAY's Oxford Dictionary gives "*ecce istum*" as the derivation of "*cestui*," and "*qui*" as an alternative to "*que*" in *cestui que trust*. Is it possible that "*cestui*" is a form originally correct, as indicating the abbreviation into one of the two words "*ecce istum*"?

Viscount Wolverhampton has been unwell, but on Tuesday returned to town from the country. He was stated on inquiry, says the *Times*, to be better.

Set off.

If A. is indebted to C. and B. is indebted to A., and B. takes a formal assignment from C. of the debt due to C. by A., then, in an action by A. against B. for the debt due by B. to A., B. cannot set off the debt assigned to him by C. This was decided by a Divisional Court in *Bennett v. White* (1910, Weekly Notes 97). The case was an appeal from the Mayor's Court. The plaintiff sued the defendant to recover £31, and the defendant's indebtedness was not disputed. The plaintiff, however, was indebted to one BURTON in the sum of £31, and by a deed of assignment BURTON had assigned the debt of £31 to the defendant absolutely, notice of the assignment being duly given to the plaintiff. The defendant sought to set off this debt of £31 assigned to him by BURTON against the debt of £31 sued for by the plaintiff. Judgment was given for the plaintiff, and on appeal the Divisional Court affirmed this decision, holding that such an assigned debt as came in question in the present case was not covered by the statutes relating to set off, but that "mutual debts" within the meaning of those statutes meant debts that were originally debts between the parties. The case is one *prime impressionis*, and had, therefore, to be decided without help from authority. It is not clear what was the particular principle that governed the decision, and a consideration of the principles and statutory enactments that govern the subject of set off suggests that possibly the court should have arrived at a different conclusion.

In *Re Paraguassu Steam Tramroad Co.* (L. R. 8 Ch. App. 254) Lord SELBORNE thus defined or described set off: "What is the ordinary law of set off? It is what in the civil law was called compensation, and simply means this: that when you have got two cross-demands of a nature substantially the same, and due to and from A. and B. in the same right, that is to say, when one is a creditor in his own right and debtor also in his own right to the other, the one debt may be set off against the other at the option of the party from whom payment is demanded." The following apt statement from a rather different point of view is made in Sweet's Law Dictionary: "Under the Judicature Acts mutual claims of any kind, whether for debts or damages, can be set off against one another; but in practice the term 'set off' is generally applied to mutual debts or claims for liquidated amounts, so that one can be deducted from the other, while cross-claims in respect of damages which are unliquidated are distinguished as 'counterclaims'."

The important phrase in Lord SELBORNE's description is "of a nature substantially the same," and the meaning and limitations of this expression will probably be found to constitute a test for discovering whether any particular debt is so far "mutual" as to be allowed the benefit of the set off doctrine. It is remarkable that, although *compensatio* was a settled doctrine of the civil law, set off was not introduced into English law until the year 1729, and then by statute—the common law knew nothing of it. The identity, however, of *compensatio* and set off justifies a brief reference to the former. Apparently there would have been no objection to an assigned debt being set off under the civil law. There are two texts worth quoting from the *Corpus Juris*—D. 16. 2. 18. 1, and C. 4. 31. 9: *Creditor compensare non cogitur quod alii quam debitori suo debet, quamvis creditor ejus pro eo qui convenitur ob debitum proprium velit compensare; et Ejus quod non ei debetur qui convenitur sed alii compensatio fieri non potest.* That is, A. need not allow his own debt to C. to be set off by B. (to whom he owes nothing) against B.'s debt to himself, even though C. consent to the set off. It seems here to be implied that the set off would be allowed if C.'s debt from A. had actually been assigned to B., so that B. was A.'s creditor.

The common law knowing nothing of set off, two statutes were passed in 1729 and 1735 introducing the principle into English law. By section 13 of 2 Geo. 2, c. 22, it is enacted that "where there are mutual debts between the plaintiff and defendant, or if either party sue or be sued as executor or administrator, where there are mutual debts between the testator or intestate and either party, one debt may be set against the other." This Act was only to remain in force for five years. By section 4 of 8 Geo. 2, c. 74, the Act of 1729 was made perpetual, and by

section 5 it was enacted that "mutual debts may be set against each other . . . notwithstanding that such debts are deemed in law to be of a different nature," with the exception of penalties in bonds or specialties. These two Acts were repealed by the Civil Procedure Acts Repeal Act, 1879 (42 & 43 Vict. c. 59), but only with respect to their operation in the Supreme Court of Judicature, and with another important saving contained in section 4 of the repealing Act. This section enacted that the repeal was not to affect any "principle or rule of law or equity established or confirmed" by a repealed enactment.

With regard to the first of these limitations, the case of *Bennett v. White* arose in the Mayor's Court, and consequently in that particular action (including, of course, the appeal to the Divisional Court) the two statutes of 1729 and 1735 were to be regarded as unrepealed. With regard to the second limitation of the repeal, the substantial effect of it is that the principle of set off can still be applied, even in the Supreme Court of Judicature. The Judicature Acts "did not alter the rights of parties; they only affected procedure" (*Strumore v. Campbell*, 1892, 1 Q. B., at p. 316), and the procedure with respect to set off is now regulated by R. S. C. ord. 19, r. 3. The undoubted effect, however, of this procedure is to extend the facilities for using set off against a plaintiff, since a set off may now be availed of notwithstanding that it "sound in damages."

The principle of set off being, then, at the present day, and in all courts, to all intents and purposes, as freely available as though the two statutes of GEORGE II. had not been repealed, the question remains to be considered whether the remedy or right of employing a set off as a defence or answer to a plaintiff's claim for payment of a debt has been in fact so far extended as to cover the case of an assigned debt. Has not section 25 (6) of the Judicature Act, 1873, really done something more in effect than merely alter procedure? The Divisional Court held in *Bennett v. White* that this sub-section "did not enlarge legal rights, or make debts mutual which were not mutual within the meaning of" the two statutes of GEORGE II. Under sub-section 6 of section 25, the due assignment of a debt operates "to pass and transfer the legal right to" the debt, with "all legal and other remedies for the same, and the power to give a good discharge for the same." After due assignment, the assignor could not, in fact, either give a good discharge or sue effectively, and the debtor has become for all purposes a new creditor. It is difficult to see why the two debts in *Bennett v. White* should not be considered to be "mutual" for the purpose of being set off, when no questions arise as to the rights of the assignor of one of the debts. It can hardly be said that these debts are not "of a nature substantially the same," and no possible injustice could be done in a case where each cross-demand is a liquidated claim, and no rights of third parties can intervene.

The question, in fact, really seems to be narrowed down to this: Because in 1729 "mutual" debts at law must necessarily have been, in the case of *choses in action* not assignable at law, originally debts between the two parties themselves, is the word "mutual" still to have this restricted meaning? It is submitted that there does not appear to be any clear reason why the word "mutual" should be so restricted. If "mutual" debts never included a debt to which one of the parties was entitled by assignment, this would equally exclude the case of debts which were formerly assignable at law—for instance, bills of exchange. There seems no reason why the indorsee of a negotiable instrument should not have had the benefit of set off under the statutes of GEORGE II. merely because he was a transferee of the debt. If any assignee of a debt could come within the purview of the statutes of set off, the mere enlargement of the class of assignable debts should logically have no effect on the meaning of "mutual."

Mr. E. T. Hargraves, solicitor, writing to the *Times*, says: "Although I have done my best to get a copy of [the Finance Act], the King's printers inform me that it will not be printed until the end of this week. Meantime the Inland Revenue authorities have issued a circular referring to the provisions of the Act which are in force, but which no one can obtain a copy of. Surely a little care and attention on somebody's part could have prevented this great inconvenience." [We believe that up to a few days ago, each day's supply of copies has been exhausted by evening, and late applicants have had to wait till next day.]

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[A criticism of the decision in *South-Eastern Railway v. Associated Portland Cement Manufacturers* (1900) (Limited).]

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IN the above mentioned case (reported, 1910, 1 Ch. 12) the Court of Appeal decided that a contract by a railway company purchasing land for a branch line, that the vendor, his heirs or assigns should be at liberty at any future time to enter on the land and make a tunnel under the line and thereafter to use the tunnel, was a valid contract enforceable specifically against the company remaining in possession of the land; and the court treated the vendor's assigns as being actually entitled, more than sixty years after the date of the contract, to exercise the right of entry contracted for, and refused to grant an injunction to restrain them from doing so. Lord Justice FARWELL expressed the opinion that the passage in *Lewis on Perpetuities*, pp. 619, 620 (where the author contends that the rule against perpetuities governs grants of easements to commence at a future time) is correct so far as relates to a right against real estate, but has nothing to do with a personal covenant. And the court declared that the rule laid down in *London and South-Western Railway Co. v. Gomm* (20 Ch. D. 562) has no application where the action is brought against the original contractor, but relates solely to actions against the original contractor's assigns. The reader will remember that in *Gomm's case* the Court of Appeal declined to enforce specifically against the contractor's assign a contract giving an option to re-purchase a piece of land at any future time, on the ground that, if such a contract were specifically enforceable, it would in effect create an equitable interest in the land, which might arise at a time remoter than the end of the period allowed by the rule against perpetuities.

In his previous article the writer pointed out that, if the rule in *Gomm's case* should indeed have no application where an action is brought against the original contractor, the result would be that a corporation (which enjoys immortal existence) could make a valid contract specifically enforceable against itself to make some executory limitation of land to take effect at any future time (however remote), notwithstanding that such limitation, if actually attempted to be made by deed at the time of the contract, would at once be void for remoteness. This appears to be an absurd conclusion. And yet (with the greatest respect be it spoken) this was the conclusion at which the Court of Appeal actually arrived in the *South-Eastern Railway Co.'s case*; for if Lord Justice FARWELL'S *dictum* be correct, an actual grant by that company, purported to have been made in 1847 by deed (without any prior contract) of the right of future entry and future easement in question, would have been void.

The writer submitted in his previous article that the true doctrine of *Gomm's case* is that a contract to make some executory limitation of land, which may take effect at a future time more remote than the end of the period allowed by the rule against perpetuities, shall not operate to confer an equitable interest in that land, in *whosoever hands it may be*. And he respectfully suggests that this doctrine is properly applicable where the land remains in the original contractor's hands as well as where it has been assigned over, especially if the contractor be a corporation.

No doubt it was also said in *Gomm's case* that bare or personal contracts are not obnoxious to the rule against perpetuities. But it is submitted that this *dictum* does not conclusively establish the validity, as purely legal contracts, of promises to make some assurance of land, which if made would be void for remoteness. The reader will remember that it was decided by Mr. Justice WARRINGTON, in *Worthing Corporation v. Heather* (1906, 2 Ch. 532), that a contract giving an option to purchase land at some future time, not limited so as to fall within the period allowed by the rule against perpetuities, is not invalid at law, and that damages may be recovered against the original contractor or his legal personal representatives for a breach of the contract, even though the breach complained of were the refusal of his assigns (against whom the contract was not

national and social interest. And he asks, Why is no attempt made in England to bring topics of such importance before the readers of the sixpenny magazines, for there is no lack of abuses which might be criticized on the American model? One of the reasons why this is not done he considers to be the English law of libel. An American editor once said to him quite simply: "We carry libels in every number." The mildest of the American progressive magazines, if its matters applied to England and were published in England, would beget such a monthly crop of libel suits as would bring unheard-of prosperity to the legal profession. The law of libel seems to Mr. ARCHER as inefficient in America as it is over-efficient in England. Also it must be remembered that an American will often simply shrug his shoulders at an accusation which in England would blast a man's whole career. He knows that whatever may be the opinion of his censors, the people among and upon whom he lives do not expect him to be anything else than the ruffian he is proved to be. We have no wish that this unwillingness to enforce the law of libel should prevail among Englishmen, but we have often regretted that our judges were not a little more active in checking frivolous and vexatious actions for defamation. As matters stand, an action is only brought where the defendant is supposed to be able to pay damages, and it is generally brought in circumstances in which a criminal court would refuse to impose any penalty. But such actions shew a tendency to increase; they are a serious obstacle to the dispatch of business, and the verdicts are often so unsatisfactory, that we recently heard a counsel of some experience express his opinion that actions for defamation ought always to be tried by a judge without a jury. We can imagine the indignation with which this proposition would have been received by ERSKINE or BROUGHAM.

The Predominance of Lawyers in the American Legislatures.

THE AMERICAN newspapers recently reported an interview with a leading member of the New York bar, who was of opinion that American legislatures were "over lawyered." This does not mean, as might be supposed, that too large a proportion of the legislators are lawyers. The complaint is that the majority of lawyers in the Legislatures are holders of retainers to represent private interests, and that it is impossible for legislators to give their support to measures beneficial to the public but incidentally detrimental to the private concern which they represent. Lawmakers who serve in this dual capacity receive, and by the custom of their profession are entitled to receive, remuneration for their services. But if a farmer in the Legislature took money under similar conditions, he would be accused of taking a bribe. The multiplicity of bad or indifferent statutes is the result of the national custom of "lawyerizing" the legislators. Lawyers form a large proportion of the members of the House of Commons, but so far as we understand the complaints to which we have referred, they could not reasonably be made in this country.

A Curiosity of Legislative Spelling.

A PROPOS of our remarks on the phrase "*cestui que trust*" (ante, p. 398), we have recently come across a (to us) novel form of "*cestui que trust*." Chapter IV. of the Acts of the General Assembly of Prince Edward Island (one of the provinces of Canada) for 1901 is entitled "An Act to amend 'an Act respecting the Legislature,'" and has to do with electors' qualifications. Schedule I., after referring to ownership of realty as a voter's qualification, has the following: "A mortgagor or *cestui qui trust* [the italics are ours] in actual possession by himself or his tenant is an owner within the meaning of the above." This is repeated further on: "Every mortgagor or *cestui qui trust* in actual possession," &c. MURRAY'S Oxford Dictionary gives "*ecce istum*" as the derivation of "*cestui*," and "*qui*" as an alternative to "*que*" in *cestui que trust*. Is it possible that "*cestui*" is a form originally correct, as indicating the abbreviation into one of the two words "*ecce istum*"?

Viscount Wolverhampton has been unwell, but on Tuesday returned to town from the country. He was stated on inquiry, says the *Times*, to be better.

Set off.

IF A. is indebted to C. and B. is indebted to A., and B. takes a formal assignment from C. of the debt due to C. by A., then, in an action by A. against B. for the debt due by B. to A., B. cannot set off the debt assigned to him by C. This was decided by a Divisional Court in *Bennett v. White* (1910, Weekly Notes 97). The case was an appeal from the Mayor's Court. The plaintiff sued the defendant to recover £31, and the defendant's indebtedness was not disputed. The plaintiff, however, was indebted to one BURTON in the sum of £31, and by a deed of assignment BURTON had assigned the debt of £31 to the defendant absolutely, notice of the assignment being duly given to the plaintiff. The defendant sought to set off this debt of £31 assigned to him by BURTON against the debt of £31 sued for by the plaintiff. Judgment was given for the plaintiff, and on appeal the Divisional Court affirmed this decision, holding that such an assigned debt as came in question in the present case was not covered by the statutes relating to set off, but that "mutual debts" within the meaning of those statutes meant debts that were originally debts between the parties. The case is one *prime impressionis*, and had, therefore, to be decided without help from authority. It is not clear what was the particular principle that governed the decision, and a consideration of the principles and statutory enactments that govern the subject of set off suggests that possibly the court should have arrived at a different conclusion.

In *Re Paraguassu Steam Tramroad Co.* (L. R. 8 Ch. App. 254) Lord SELBORNE thus defined or described set off: "What is the ordinary law of set off? It is what in the civil law was called compensation, and simply means this: that when you have got two cross-demands of a nature substantially the same, and due to and from A. and B. in the same right, that is to say, when one is a creditor in his own right and debtor also in his own right to the other, the one debt may be set off against the other at the option of the party from whom payment is demanded." The following apt statement from a rather different point of view is made in Sweet's Law Dictionary: "Under the Judicature Acts mutual claims of any kind, whether for debts or damages, can be set off against one another; but in practice the term 'set off' is generally applied to mutual debts or claims for liquidated amounts, so that one can be deducted from the other, while cross-claims in respect of damages which are unliquidated are distinguished as 'counterclaims.'"

The important phrase in Lord SELBORNE'S description is "of a nature substantially the same," and the meaning and limitations of this expression will probably be found to constitute a test for discovering whether any particular debt is so far "mutual" as to be allowed the benefit of the set off doctrine. It is remarkable that, although *compensatio* was a settled doctrine of the civil law, set off was not introduced into English law until the year 1729, and then by statute—the common law knew nothing of it. The identity, however, of *compensatio* and set off justifies a brief reference to the former. Apparently there would have been no objection to an assigned debt being set off under the civil law. There are two texts worth quoting from the *Corpus Juris*—D. 16. 2. 18. 1, and C. 4. 31. 9: *Creditor compensare non cogitur quod alii quum debitori suo debet, quamvis creditor ejus pro eo qui convenitur ob debitum proprium velit compensare*; and *Ejus quod non ei debetur qui convenitur sed alii compensatio fieri non potest*. That is, A. need not allow his own debt to C. to be set off by B. (to whom he owes nothing) against B.'s debt to himself, even though C. consent to the set off. It seems here to be implied that the set off would be allowed if C.'s debt from A. had actually been assigned to B., so that B. was A.'s creditor.

The common law knowing nothing of set off, two statutes were passed in 1729 and 1735 introducing the principle into English law. By section 13 of 2 Geo. 2, c. 22, it is enacted that "where there are mutual debts between the plaintiff and defendant, or if either party sue or be sued as executor or administrator, where there are mutual debts between the testator or intestate and either party, one debt may be set against the other." This Act was only to remain in force for five years. By section 4 of 8 Geo. 2, c. 74, the Act of 1729 was made perpetual, and by

section 5 it was enacted that "mutual debts may be set against each other . . . notwithstanding that such debts are deemed in law to be of a different nature," with the exception of penalties in bonds or specialties. These two Acts were repealed by the Civil Procedure Acts Repeal Act, 1879 (42 & 43 Vict. c. 59), but only with respect to their operation in the Supreme Court of Judicature, and with another important saving contained in section 4 of the repealing Act. This section enacted that the repeal was not to affect any "principle or rule of law or equity established or confirmed" by a repealed enactment.

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No doubt it was also said in *Gomm's case* that bare or personal contracts are not obnoxious to the rule against perpetuities. But it is submitted that this dictum does not conclusively establish the validity, as purely legal contracts, of promises to make some assurance of land, which if made would be void for remoteness. The reader will remember that it was decided by Mr. Justice WARRINGTON, in *Worthing Corporation v. Heather* (1906, 2 Ch. 532), that a contract giving an option to purchase land at some future time, not limited so as to fall within the period allowed by the rule against perpetuities, is not invalid at law, and that damages may be recovered against the original contractor or his legal personal representatives for a breach of the contract; even though the breach complained of were the refusal of his assigns (against whom the contract was not

specifically enforceable) to give effect to the agreement. This decision, which was not cited in *South-Eastern Railway Co. v. Associated Portland Cement, &c. (Limited)*, is, of course, in agreement with the doctrine there laid down by the Court of Appeal. The writer, in a former article in this journal (52 SOLICITORS' JOURNAL, 648, 669) ventured to criticize Mr. Justice WARRINGTON's decision and respectfully to maintain that it was erroneous. His arguments there set out with respect to the validity, as legal obligations *ex contractu*, of promises to make some assurance which (if made) would be void for remoteness, are applicable to the question raised in the late case before the Court of Appeal. They are too lengthy to be repeated here. But the writer may perhaps be allowed to summarize them and to refer the reader to his former article for discussion of the authorities by which they are supported.

With respect, then, to a contract to make some assurance of land, which if actually made would be void for remoteness (such as a promise by A. to B. that A., his heirs or assigns, will, on payment to him or them of £1,000 at any future time, assure A.'s land to the use of B., his heirs or assigns), the writer submits: (1) That the contract is not valid because it may, if the parties purported to be bound choose, be lawfully performed. Contracts which it is perfectly lawful to perform, if the contractor choose, may nevertheless be void at law for infringing some rule of public policy; as in the case of contracts in unreasonable restraint of trade or in general restraint of marriage. (2) That the contracts in question are void, not because they directly break the rule against perpetuities, but because they infringe the policy of the law with respect to the imposition of restraints on the exercise of the right of alienation incident to ownership; in other words, they are void as being in unlimited or general restraint of alienation. It is admitted that the rule against perpetuities does not apply to contracts as such; that is to say, it is *per se* no objection at law to the validity of a contract that some duty thereby undertaken must or need not be performed until the end of twenty-one years after the expiration of the longest of some specified lives in being at the date of the agreement. Thus, a promise by A. that his executors or administrators will pay £100 to B., his executors, administrators or assigns, two hundred or sixty years hence is valid. But it is submitted that contracts in general or unlimited restraint of alienation are void at law in like manner as conditions in unlimited restraint of alienation are void. And further, that if we seek to define what contracts and conditions are in unlimited restraint of alienation, we must adopt the rule against perpetuities as the test and consider that contracts and conditions are in unlimited or general restraint of alienation if they may impose a restraint upon the alienation of some property for a period longer than that allowed by the rule. (3) That where a contract is not specifically enforceable, because so to enforce it would be to make or give effect to a limitation void for remoteness, it is not enforceable by way of the recovery of damages for its breach. If the law says that certain limitations, when actually made, are to be void for remoteness, and will therefore not enforce specifically a contract to make such limitations, it is submitted that it is inconsistent with the first principles of the law of contract that such an agreement should give rise to any obligation enforceable at law. The parties to a contract promise to do the very acts which they have agreed upon, not merely to pay damages if they fail in such performance; and they undertake a legal duty to do those acts. If, then, the court will not constrain them to the specific performance of those acts, because that would oblige them to do acts which, if done, would be legally void, or would be to give effect to limitations which (if actually made) would have been void, how can they rightly be constrained to do the acts on pain of paying damages if they fail of performance? As already pointed out, the agreement may be such that it is perfectly lawful to perform it at the parties' pleasure. The point is that they shall not be constrained to perform agreements which infringe the policy of the law with respect to restraint of alienation; and the liability to pay damages is just as much a legal constraint upon the will of the contracting party as is the liability to perform the contract specifically.

No doubt contracts of this kind, or rather contracts by some person that he or his heirs or assigns will make some future

assurance of land whenever another person, his representatives or assigns, shall require it, are specifically enforceable against the original contractor, if he is a *natural person*. But the reason for this, it is submitted, is that such a contract is severable, and is a perfectly valid contract as regards the original contractor, because any performance of the contract by himself must necessarily take place in his lifetime and, therefore, within the period allowed by the rule against perpetuities. This reason can have no application in the case of a corporation, which enjoys immortal existence. But actual assurances of land made by corporations to limitations or uses which are void for remoteness are not made valid by the fact that, at the time when the limitation or use is to arise, the assuring corporation itself may remain seized of the land. This being so, it appears exceedingly strange that a mere contract to make such a limitation can give rise to a valid right, which would not be conferred if the limitation were actually made. How can a mere agreement to do some act be more effectual and confer a larger right in law than the actual performance of the act contracted for?

It is thought that the above arguments are applicable to a promise to grant an easement to commence at some future time, which may occur beyond the period allowed by the rule against perpetuities, if grants of easements to commence *in futuro* be indeed within that rule. And it should be noted that in the case criticized the claim to enter and exercise the easement promised was made by the assign of the original promisee more than twenty-one years after the promisee's death—indeed, more than sixty years after the date of the contract. It seems, therefore, that, if the easement contracted for had actually been granted (without preliminary contract), it would have been void as regards the promisee's heirs and assigns. It must be remembered, however, that there is no actual authority, except Lord Justice FARWELL's *dictum*, for the proposition maintained by Mr. LEWIS, that easements to commence *in futuro* must be so limited that they must necessarily arise (if at all) within the period allowed by the rule against perpetuities: see Third Report of the Real Property Commissioners, pp. 29, 31; Gray, *Rule Against Perpetuities*, ss. 314, 315 (2nd ed.); *Encyclopædia of the Laws of England*, XI. 72, 73 (2nd ed.), by the present writer.

With respect to a contract made by a corporation and purporting to give an option exercisable at any future time (however remote) to purchase some land belonging to the corporation, there is Lord Justice FARWELL's own authority for maintaining that such an agreement is void: see *Manchester Ship Canal Co. v. Manchester Racecourse Co.* (1900, 2 Ch. 352, 360).

T. CYPRIAN WILLIAMS.

Reviews.

Fraud and Mistake.

KERR ON FRAUD AND MISTAKE, INCLUDING THE LAW RELATING TO MISREPRESENTATION GENERALLY, UNDUE INFLUENCE, FIDUCIARY RELATIONS, CONSTRUCTIVE NOTICE, SPECIFIC PERFORMANCE, &c. FOURTH EDITION. By SYDNEY EDWARD WILLIAMS, Barrister-at-Law. Sweet & Maxwell (Limited).

In the view of a court of equity, fraud, it is well known, has a very wide significance. There is actual fraud, as regards which the jurisdiction in equity was formerly concurrent with that at law, and there are the extensions of fraud, which, under the head of constructive fraud, carried the jurisdiction far beyond that at law, and enabled equity to set aside unconscionable transactions generally, whether such as had their foundation in undue influence, or such as resulted from an improper advantage being taken by one party of the position or necessities of another; with the further class of transactions infringing the rights of third parties, of which arrangements in favour of a single creditor to the prejudice of other creditors are a familiar example. All these matters are included in Part I. of the present work, which Mr. S. E. Williams has very usefully and completely revised and brought up to date. The possibility of extending the notion of constructive fraud so as to enable damages to be obtained for it in an action of deceit was finally disposed of in *Derry v. Peek* (14 App. Cas. 337), and as *Low v. Bowyer* (1891, 3 Ch. 113) shewed, this also disposed of the liability for an innocent misrepresentation which appeared to have been established by *Burrowes v.*

Lock (10 Ves. 470) and *Slim v. Croucher* (1 D.F. & J. 518). Mr. Williams argues at some length that *Slim v. Croucher* and similar cases have, in fact, not been overruled by *Derry v. Peek*, but it seems safer to recognize the thorough change in the mode of treating constructive fraud which the last-named case effected. The second part of the book deals with Mistake, and in this will be found, amongst other matters, a very full statement of the principles and the authorities which govern the rectification of deeds and other instruments on the ground of mutual mistake; and also the cases which shew that mistake on one side only, while not a ground for rectification, may be a ground for rescission; a remedy applicable also to a deed-poll, as appears from the recent case of *Hood of Avalon v. Mackinnon* (1909, 2 Ch. 476), to which Mr. Williams refers. This portion of the subject is very fully worked out, and the treatise generally has been successfully edited.

Office Management.

SOLICITORS' OFFICE ORGANIZATION, MANAGEMENT, AND ACCOUNTS. ILLUSTRATED BY MANY FORMS AND DIAGRAMS. By EDWARD A. COPE and HERBERT W. H. ROBINS, Solicitor of the Supreme Court. Sir Isaac Pitman & Sons (Limited).

This book treats in Part I. (by Mr. E. A. Cope) of office organization and management, and in Part II. (by Mr. H. W. H. Robins) of the keeping of solicitors' accounts. The work in a solicitor's office is so various, and the details so numerous, that, as Mr. Cope says, "the only prudent plan is to adopt and employ systematic, well-thought-out methods from the very beginning." This, we take it, most solicitors do in a manner suited to their own business, but there are valuable hints to be obtained from Mr. Cope's discussion of the subject. The arrangement of the rooms, the selection of and distribution of duties among the staff, the keeping of the business records, all are matters which, if properly attended to, facilitate the quick and easy dispatch of business. The preservation of old papers Mr. Cope rightly describes as a very troublesome problem. The indiscriminate preservation of all papers, he points out, is a mistake; but when papers are destroyed, he insists that an entry of the fact should be made on the relevant register card, and that the register cards, which will not require great space for their storage, should never be destroyed. A useful set of diagrams of office arrangement and forms of business records are appended to Part I.

Part II. takes up the no less important subject of the keeping of solicitors' accounts. No system, says Mr. Robins, however simple, can be claimed to be efficient unless it gives results which can be seen at a glance from the profit and loss account. Starting from this principle, he discusses the books of account required, clients' disbursements, the practical keeping of the books of account, adjustment of costs, the cash account, and the keeping of clients' moneys distinct from office moneys. This last matter he recommends for adoption, and points out that it entails a very small amount of additional clerical work. Numerous illustrative accounts are added, and the book generally contains many useful suggestions.

English Legal Institutions.

A HISTORY OF ENGLISH LEGAL INSTITUTIONS. By A. T. CARTER, Barrister-at Law, one of the Readers of the Inns of Court. FOURTH EDITION. Butterworth & Co.

It requires a reviewer as learned on these special subjects as Mr. Carter to do full justice to this volume, but a few suggestions may be made. It should be stated clearly that a justice *in eyre* is the same as *in itinere*, and a fuller elucidation of the word "staple" should be given. It was, we believe, a word used both for the collection of goods and the town where the sales of staple goods (specially wool) were allowed to be held. They were not all or always in England. Again, in dealing with the Prerogative Writ of Mandamus, mention might have been made in a note of the statutory mandamus, and of the action of mandamus. Again, it is hardly accurate in mentioning Anabaptists, to say "i.e. Unitarians," as if all Anabaptists of the Reformation period were Unitarians. The Australian Constitution Act is not now the only one abridging the right of the subject to appeal to the Crown, as the South African Act, 1909 (s. 106), contains similar provisions, and in Canada there is a choice of procedure from one of which no appeal lies.

Among the most interesting chapters is that on the Law Merchant, a chapter which all practitioners may read with profit, and also the chapter on the Court of Chancery and the history of injunctions, reviving the memory of the great battle between Coke and Lord Ellesmere. We are a little surprised that the author, while laying great store by the Laws of Oleron and alluding to certain provisions of the civil law, does not refer to the Rhodian Sea Law and Book LIII. of the Basilica, nor to the Consulado del Mar, which, in its original and perhaps now irrecoverable form, is thought by some to

have been the immediate parent of the Laws of Oleron. These, however, are small matters. The book is essential for all students of our laws, which are not to be understood without some knowledge of the procedure by which rights were enforced, and sometimes created.

Transfers of Stocks.

THE TRANSFER OF STOCKS, SHARES, AND OTHER MARKETABLE SECURITIES: A MANUAL OF THE LAW AND PRACTICE. By F. D. HEAD, B.A. (Oxon.), Barrister-at-Law. Henry Good & Son.

The transfer of stocks and shares is a matter of considerable practical importance, and in this volume the points which commonly arise are conveniently explained, while the differences between companies governed by the Companies Clauses Act, 1845, and those governed by the Companies (Consolidation) Act, 1908, are kept in view. An opening section on blank transfers points out the risks which are run by accepting such a transfer when it is by deed, and explains how the transferee can protect himself. Occasionally the legal invalidity of the blank transfer may cause trouble, but this does not prevent its frequent use in practice. Important questions arise with reference to certificates and the certification of shares, and to powers of attorney, and these are usefully explained, with references to the numerous cases on these heads which have been before the courts of recent years; and attention is called to the provisions of the Forged Transfer Acts, 1891 and 1892.

Civil Code of Japan.

ANNOTATED CIVIL CODE OF JAPAN. VOL. II. By J. E. DE BECKER, Solicitor and Legal Translator. London: Butterworth & Co.; Yokohama: Kelly & Walsh (Limited).

We noticed Vol. I. of this book in our issue of March 12th last (*ante*, p. 340), and pointed out some general defects and merits of the work. These defects and merits appear also in the present volume. On the one hand there is the same unjuridical style of "commentary," and on the other hand there are the same extremely useful references to the German Civil Code. The present volume contains Book III., "Obligations," including both "Contracts" and "Torts," and extending to the end of Article 724. There is also an Appendix with some other amending Acts and regulations, but it is not apparent why these are printed in the middle of the Code itself. As there are 1,129 articles in the Code, at least another volume of the same size as the present one will be required to complete the work. Without a knowledge of the Japanese language, it is, of course, impossible to test the accuracy of the translation, but the English is often slipshod, and inferior in grammar and style to other translations. Take article 469, on p. 76: "The assignment of an obligation performable to order cannot be set up against the debtor or third persons unless the fact of assignment has been endorsed on the instrument, and the latter itself has been delivered to the assignee." Lönholm's translation runs: "The assignment of an obligation performable to order can be set up against the debtor or other third persons only if the assignment is endorsed on the instrument, and the instrument itself is delivered to the assignee." There is one word which, since it occurs both in the present translation and Lönholm's, seems to have been accepted as the regular English equivalent of a Japanese term. This word is "prestation," and it occurs frequently in the present volume. Mr. de Becker offers no explanation of the word, which only conveys its meaning by its likeness to *prestare*. It is certainly not often met with in English, though a reference to Webster's Dictionary and Murray's Oxford Dictionary establishes its claim to be an English word. Dr. Lönholm, however, appends a useful footnote to his translation, and explains that "prestation" represents a Japanese word which is a translation of the German *leisten* and the Latin *prestare*. One is inclined to ask why "deliver" and "delivery" cannot be used, and on turning to Chung Hui Wang's translation of the German Civil Code it will be found that *leisten* is translated by "deliver." Art. 243 of the German Civil Code is: "A person who owes a thing designated only by species shall deliver a thing of average kind and quality." Art. 401 of the Japanese Code has, to represent the final words: "... the debtor must make prestation of a thing of medium quality." Alternatives to "deliver," without using the awkward word "prestation" as translation of *leisten*, may be found in an American version of the German Civil Code, where "furnish" and "render" are employed in the English translation of Art. 243. With so much space at his command Mr. de Becker might have produced a more interesting commentary if, in lieu of many irrelevant and tautological statements, he had given references to the civil law as well as to the modern codes. But on p. 2 he gives ("in the words of Justinian") an unnecessarily bald English translation of the definition of *obligatio* from Inst. 3, 13, without even adding the reference. Citation from the Digest, and the Latin text, would have

been more acceptable. This is the only place where the Corpus Juris appears to be directly referred to.

Books of the Week.

Criminal Proceedings.—Criminal Proceedings on Indictment and Information (in England and Wales). By E. B. BOWEN-ROWLANDS, Barrister-at-Law. Second Edition. Stevens & Sons (Limited).

Wills.—Hayes & Jarman's Concise Forms of Wills, with Practical Notes. Thirteenth Edition. By J. B. MATTHEWS, Barrister-at-Law. Sweet & Maxwell (Limited).

Public Health.—The Public Health (London) Act, 1891, with an Appendix containing Statutes Affecting the Metropolis. Second Edition. By ALEXANDER MACMORRAN, M.A., K.C., and E. J. NALDRETT, Barrister-at-Law. Butterworth & Co.; Shaw & Sons.

Record Reading.—The Record Interpreter; a Collection of Abbreviations, Latin Words and Names used in English Historical Manuscripts and Records. Compiled by CHARLES TRICE MARTIN, B.A., F.S.A., late Assistant Keeper of the Public Records. Second Edition. Stevens & Sons (Limited).

The Finance Act, 1910.—The Law relating to the Duties on Land Values and Mineral Rights and to the Valuation of the Same, being Part I. of the Finance (1909-1910) Act, 1910, with the Incorporated Enactments, Full Explanatory Notes, and a Practical Introduction. By E. M. KONSTAM, Barrister-at-Law. Butterworth & Co.

Sale of Food and Drugs.—The Sale of Food and Drugs Acts, 1875 to 1907, and Forms, Regulations, Orders, and Notices issued thereunder, with Notes and Cases, together with an Appendix containing the other Acts relating to Adulteration, Chemical Notes, &c. By Sir WILLIAM J. BELL, LL.D., Barrister-at-Law. Fifth Edition. By CHARLES F. LLOYD, Barrister-at-Law. The Chemical Notes revised and enlarged by R. A. ROBINSON, Barrister-at-Law. Butterworth & Co.; Shaw & Sons.

Small Holdings.—The Law relating to Small Holdings as obtained in the Small Holdings and Allotments Act, 1908, and the Powers, Duties, and Responsibilities of County Councils thereunder. By NEVILLE A. G. LAVINGTON, Solicitor. Bristol: William Bennett.

Stamp Duties.—Handbook to Stamp Duties, containing the Text of the Stamp Act, 1891, and of the subsequent Revenue Acts so far as they relate to Stamp Duties. With a Complete Alphabetical Table of all Documents Liable to Stamp Duty. By CHARLES H. PICKEN. Fifteenth Edition. Waterlow & Sons (Limited).

Building Contracts.—Supplement to the Third Edition of the Law of Building, Engineering and Ship Building Contracts. By ALFRED A. HUDSON, Barrister-at-Law. Sweet & Maxwell (Limited).

Estate Duty Valuations.—Suggestions on the Valuation of Real and Leasehold Estates for Estate Duty. By CHARLES H. PICKEN. Third Edition. Waterlow & Sons (Limited).

Criminal Appeal Cases.—Criminal Appeal Cases: Reports of Cases in the Court of Criminal Appeal, April 8th, 11th, 15th, 1910. Edited by HERMAN COHEN, Barrister-at-Law. Vol. IV, Part VIII. Stevens & Haynes.

Comparative Legislation.—Journal of the Society of Comparative Legislation. Edited for the Society by Sir JOHN MACDONELL, C.B., LL.D., and EDWARD MANSON, Esq. New Series Vol. X., Part 2. John Murray.

The English System of Law.—Die Englische Gerichtsverfassung: eine systematische Darstellung. Von Dr. HEINRICH B. GERLAND, a o Professor an der Universität Jena. In Two Vols. G. J. Göschen'sche Verlagshandlung.

Law Magazine.—The Law Magazine and Review: A Quarterly Review of Jurisprudence, being the Combined Law Magazine founded in 1828 and the Law Review founded in 1844. Vol. XXXV. May, 1910. Jordan & Sons (Limited).

Liquor Licence Duties.—The New Duties on Liquor Licences in England and Wales under the Finance (1909-10) Act, 1910 (10 Ed. 7, c. 8), Fully Explained, with Introduction and Notes. By GEORGE CECIL WHITELEY, M.A. (Cantab.), Barrister-at-Law. Stevens & Haynes. 5s. net.

It is announced that Mr. James Robert Nicolson Macphail, advocate, Mr. Robert Munro, advocate, M.P., and Mr. Robert Stevenson Horne, advocate, members of the Scottish Bar, have been granted the rank of King's Counsel under a warrant bearing date the 5th of May.

Correspondence.

Solicitors and the King's Accession.

[To the Editor of the Solicitors' Journal and Weekly Reporter.]

Sir,—It is not uninteresting to observe, apart from the fact that the Lord President of the Council is a solicitor, that five solicitors signed the Proclamation of King George the Fifth.

HARVEY CLIFTON.

CASES OF THE WEEK.

Court of Appeal.

DOVER (LIM.) v. NURNBERGER CELLULOID-WAREN FABRIK GEBENDER WOLF. No. 2. 4th May.

DESIGN—REGISTRATION—APPLICATION OF OLD PATTERN TO NEW SUBJECT—NEW AND ORIGINAL—PATENTS AND DESIGNS ACT, 1907 (7 Ed. 7, c. 29), ss. 49, 93.

The simple application of a well-known pattern to an article in common use is not a new or original design capable of being registered under the Patents and Designs Act, 1907.

This was an appeal from a decision of Warrington, J. The plaintiffs, a firm of cycle accessory manufacturers and workers in celluloid, registered in November, 1907, a design in class 3 for a pattern or ornament of hand-grip for cycle handles. The design consisted of a succession of parallel wavy lines, not continuous and round the whole of the cycle grip, but broken up into panels which were separated by deep longitudinal grooves. The pattern was styled the wire pattern because it was supposed to resemble woven wire. In January, 1908, the plaintiffs brought an action against the defendants, a German firm of manufacturers, for infringement of this registered design. The defendants admitted making and selling cycle handles with a design resembling the plaintiffs' design, but pleaded that the registered design was not a "new and original design not previously published in the United Kingdom," and alleged that the pattern was common and well known for several years prior to the date of registration. Warrington, J., granted an injunction restraining the defendants from infringing the plaintiffs' registered design, and ordered the delivery up of all the infringing articles in this country.

THE COURT (COZENS-HARDY, M.R., and BUCKLEY and KENNEDY, L.JJ.) allowed the appeal.

COZENS-HARDY, M.R., agreed with the judgments read by Buckley and Kennedy, L.JJ.

BUCKLEY, L.J.—The provisions as to designs in the Patents and Designs Act, 1907, give rise to many questions of difficulty; but, while the argument in the present case has extended over a wide field, the matter which we have to decide falls, I think, within a small compass. From section 93 (the definition section of the Patents and Designs Act, 1907) I learn that a design means something which is applicable to an article by printing, painting, &c., or any other means whatever, manual, mechanical, or chemical. Design means, therefore, a conception or suggestion or idea of a shape or of a picture or of a device or of some arrangement which can be applied to an article by some manual, mechanical, or chemical means. It is a conception, suggestion, or idea and not an article which is the thing capable of being registered. It may, according to the definition clause, be applicable to any article, whether for the pattern or for the shape or configuration or for the ornament thereof (that is to say, of the article) or for any two or more of such purposes. The design, therefore, is not the article but is the conception, suggestion, or idea of a shape, picture, device, or arrangement which is to be applied to the article by some one of the means mentioned in the definition clause. It is a suggestion of form or ornament to be applied to a physical body. The design must be new or original. The statute 5 & 6 Victoria, c. 100, s. 3, had used the words "new and original." The statute 6 & 7 Victoria, c. 65, s. 2, used the words "new or original," and the latter words have been maintained in the subsequent Acts and are to be found in the Act now in force in the relevant section, section 49, although section 50 drops back into the expression "new and original." If the design be new it may be registered under that expression; but the Act, by section 49, seems to contemplate that it may be registered even if it be not new, provided that it be original. The explanation of this lies possibly in the fact that the novelty may consist not in the idea itself but in the way in which the idea is to be rendered applicable to some special subject-matter. The word "original" contemplates that the person has originated something, that by the exercise of intellectual activity he has started an idea which had not occurred to any one before that a particular pattern or shape or ornament may be rendered applicable to the particular article to which he suggests that it shall be applied. If that state of things be satisfied, then the design will be original, although the actual picture or shape or whatever it is which is being considered is old in the sense that it has existed with reference to another article before. The words "new or original" involve the idea of novelty either in the pattern, shape, or ornament itself, or in the way in which an old pattern,

shape, or ornament is to be applied to some special subject-matter. There must be the exercise of intellectual activity so as to originate—that is to say, suggest for the first time something which had not occurred to any one before as to applying by some manual, mechanical, or chemical means some pattern, shape, or ornament to some special subject-matter to which it had not been applied before. For the purpose of deciding this case I do not think it necessary to deal further with difficulties which arise under the Act. The facts here are that the plaintiffs registered their design as a pattern or ornament of hand grip for cycle handles. The thing shewn in the picture which is attached to the certificate is an end piece or hand grip intended to be fixed on the end of the metal tube which forms the handle of a bicycle. The circumference of the hand grip as to the greater part of its length is divided by fairly deep grooves into six panels, and each panel is ornamented with engine turning of sinuous pattern. The ends of the article are plain rings with certain small grooves upon them. A bicycle handle of this form and with these grooves was not new. The engine turning placed upon the panels between the grooves was, perhaps, the commonest form of engine turning which was known. There was nothing in the form of the article apart from the engine turning or in the engine turning placed upon it which had any novelty whatever. It is true that that exact combination of that exact form of handle with that exact engine turning had not been produced before. In my opinion this was not a new or original design capable of being registered under the Act. Upon the plaintiffs' evidence there is good ground for saying that the novelty which they claimed in the witness-box was a novelty of the ornamentation of the bicycle handle with the engine turning, but there was no novelty in this engine turning, and there is no originality in suggesting the placing upon a bicycle handle of a form of decoration which, as was proved, was common upon knife handles, penholders, and numbers of articles of that kind. If there was a well-known pattern which was in use on damask tablecloths there would, in my opinion, be no new or original design in reproducing the same thing upon a wallpaper. The design in that case is the picture which in the weaving of the linen or the printing of the paper is placed upon the one article or the other. The respondent's counsel, however, argued that the design was not the engine turning, but was the shape and ornamentation of the bicycle handle as a whole as appearing by the picture upon the certificate of registration. I then ask myself what new or original design was there in that well-known form of bicycle handle grooved as it had previously been, ornamented with that engine turning which was common upon other cylindrical or approximately cylindrical bodies. There was nothing there which was new, every part was old; and what did the designer originate? Nothing, except the idea of putting the picture, which really is the design, upon a bicycle handle instead of a penholder. In my opinion, there is in this no originality. If, however, the respondent's counsel are right in saying that the design is the whole thing as shown in the picture, then it seems to me that the defendants have not infringed. Their handle is not divided into six panels, but into nine panels. Their grooves are so much more shallow than the plaintiff's grooves as to be easily distinguishable from them. Fraudulent imitation there was certainly none; neither was there obvious imitation either. In my judgment this Act was intended to protect designs which really have some merit by way of novelty or originality, and not to give colour to such paltry and trivial claims as have been set up in this case. The appeal must, I think, succeed, and the action be dismissed with costs.

KENNEDY, L.J., also read a judgment allowing the appeal.—COUNSEL, *Buckmaster, K.C., Walter, K.C., and Maugham; Terrell, K.C., and Kerly.* SOLICITORS, *McKenna & Co.; Melville Clark.*

[Reported by J. I. STIRLING, Barrister-at-Law.]

McGLADE v. ROYAL LONDON MUTUAL INSURANCE SOCIETY (LIM.).
No. 2. 6th May.

FRIENDLY SOCIETY—CONVERSION INTO COMPANY—ENLARGEMENT OF OBJECTS—ACTION BY MEMBER OF COMPANY, SUING ON BEHALF OF HIMSELF AND ALL OTHER SHAREHOLDERS OF THE COMPANY.

If a friendly society by special resolution converts itself into, and is duly registered as, a limited company, with objects larger than those of a friendly society, an action cannot be maintained by an original member of the society who has become a member of the company, on behalf of himself and all other shareholders in the company, to restrain the company from carrying out such of the objects of its memorandum of association as could not have been carried out by the friendly society.

This was an appeal from a decision of Eve, J. In the year 1901 the plaintiff became an assured member of the Royal London Friendly Society. In 1903 the friendly society, by special resolution, converted itself into a company limited by guarantee, and the objects of the company, as set forth in the memorandum of association, were not only to carry on the business of the friendly society, but also to carry on all kinds of insurance business whatsoever in any part of the world, and either as principals, agents, trustees, contractors or otherwise. The plaintiff now sued on behalf of himself and all other members and shareholders in the company to restrain the company from carrying on business except for the purposes of a friendly society. Eve, J., dismissed the plaintiff's motion for an injunction, with costs. The plaintiff appealed.

THE COURT (COZENS-HARDY, M.R., and BUCKLEY and KENNEDY, L.JJ.) dismissed the appeal.

COZENS-HARDY, M.R.—For the purposes of the present case I will assume that the plaintiff is right in his contention that the special resolution under which the friendly society was converted into a company was not competent to the society. The plaintiff, however, by his writ sues the corporation as a limited company, and sues it as a member of that limited company, and he asks for an injunction to restrain the company from carrying out several of the objects of its memorandum of association. I know of no principle and of no authority which could justify us in granting an injunction in such a case. It is said that this is inconsistent with our decision in *Blythe v. Birtley* (1910, 1 Ch. 228). I do not desire to qualify a single word of what was said in that case, but I think that it has no bearing on the present case. It may be that it would be competent for a member of the friendly society, suing on behalf of himself and all other members of the society to obtain a declaration that the special resolution is void and of no effect, but that is totally different from the present proceedings. The appeal must be dismissed.

BUCKLEY, L.J., delivered judgment to the same effect.

KENNEDY, L.J., agreed.—COUNSEL, *Jessel, K.C., and Rutherford; Gore Browne, K.C., and Clauson.* SOLICITORS, *Leggatt & Carruthers, for Carruthers & Gedge, Liverpool; Kingsley, Wood, & Co.*

[Reported by J. I. STIRLING, Barrister-at-Law.]

Re APPLICATION NO. 311,349 OF LEOPOLD CASSELLA & CO. GESELLSCHAFT MIT VERSCHRANKTER HAFTUNG FOR THE REGISTRATION OF A TRADE-MARK, AND Re THE TRADE-MARKS ACT, 1905. No. 2. 5th May.

TRADE-MARK—REGISTRATION—DISTINCTIVE MARK—DESCRIPTIVE WORD—TECHNICAL WORD—TRADE-MARKS ACT, 1905 (5 Ed. 7, c. 15), s. 9 (5).

A word which is descriptive of the character of goods cannot be registered as a trade-mark under the Trade-Marks Act, 1905, although it is a technical word, which would only convey a meaning to persons having special knowledge.

This was an appeal from a decision of Neville, J., on an application by Leopold Cassella & Co., to have the word "Diamine" registered as a trade-mark in connection with dyes in accordance with the provisions of section 9 (5) of the Trade-Marks Act, 1905. The word "Diamine" is a well-known chemical term indicating a certain composition, but evidence was given that for upwards of twenty years it had been associated with the dyes of the applicants, and was known throughout the trade as an indication of nothing but the fact that the dye in question was the product of this particular firm. Neville, J., ordered the registration to proceed. The Registrar of Trade-Marks appealed.

THE COURT (COZENS-HARDY, M.R., and BUCKLEY and KENNEDY, L.JJ.) allowed the appeal.

COZENS-HARDY, M.R.—This is an appeal from an order of Neville, J., directing the Registrar of Trade-Marks to proceed with an application for registration of the word "Diamine" in connection with dyes, and the question is whether that word is a "distinctive mark" within the meaning of section 9, sub-section 5, of the Trade-Marks Act, 1905. The proper construction of that section was considered by this court in the recent case of *Re Joseph Crossfield & Sons (Limited)* (1910, 1 Ch. 130), and I am therefore relieved from the necessity of discussing it at length; but I would refer to what I said at pages 141 and 142 with reference to a mere laudatory epithet, which was the case then before us, and I would add that those observations apply, with scarcely less force, to a word which has direct reference to the character or quality of the goods, and is, therefore, not "adapted to distinguish the goods of the proprietor of the trade-mark from those of other persons" possessing the same character or quality. Now, the word "Diamine" is not an invented word; it is a known technical English word. It is a word which indicates that the body to which the epithet is applied has a certain composition and contains two amine groups. I fail to see what justification there can be for giving the applicants a monopoly in the use of this epithet. Other persons manufacturing similar bodies containing two amine groups may reasonably desire to use this word as descriptive of the character or quality of their goods. There appears to be no other single word which could express this fact. The applicants have for twenty years used the word "Diamine" in connection with their dyes, which are extensively sold in Great Britain, and there is strong evidence, which might perhaps suffice to support an action of deceit, that diamine dyes are known to the trade as the applicants' dyes. The word could not have been registered under the 1883 Act, and in spite of this fact the applicants have established a large trade in this country. But this circumstance is not sufficient to justify a registration under the Act of 1905, notwithstanding the last words of the section. It is admitted by the applicants that they use the word "Diamine" on substances whether they contain one or more amine groups or none at all. This seems to me a misleading or deceptive use of the word. I do not think the applicants can derive any benefit from the fact that the word is intelligible only to persons possessing some knowledge of chemistry. Neville, J., thought the applicants ought to be allowed to proceed with the registration, leaving the opponents to be heard in due course. I am unable to accept this view. I think the Registrar was right in his refusal, and that this appeal must be allowed with costs.

BUCKLEY, and KENNEDY, L.JJ., also read judgments to the same

effect.—COUNSEL, *Sargant; Colefax*. SOLICITORS, *Solicitor to the Board of Trade; Bristowe, Cooke, & Carmichael*.

[Reported by J. I. STIRLING, Barrister-at-Law.]

High Court—King's Bench Division.

CONSOLIDATED TEA AND LANDS CO. AND OCTAVIUS STEEL & CO. v. OLIVER'S BONDED WHARF AND WAREHOUSE PROPRIETORS.
Hamilton, J. 6th April.

CARRIER—WAREHOUSEMEN—CARRIAGE BY WATER ANCILLARY TO THE BUSINESS OF WAREHOUSEMEN—DAMAGE TO GOODS DURING TRANSIT.

The defendants, who were warehousemen, undertook the carriage of a limited class of goods for storage in their warehouse from the import steamer to their warehouse. They were not the owners of the barges in which the goods were carried, but performed the transit by means of a sub-contract made with a firm of barge-owners.

Held, that as the carriage of the goods was merely ancillary to the defendants' business as warehousemen, they were not liable as common carriers.

This was the trial of a preliminary issue as to whether the defendants were common carriers or undertook the liabilities of common carriers with regard to two parcels of tea which the defendants undertook to carry from an import steamer to their own warehouse. The plaintiffs claimed damages from the defendants for breach of contract on the carriage of the two parcels of tea in the River Thames on the 29th of January, 1909. The tea in question was collected from the s.s. *Clan Graham*, in Tilbury Docks, for transport to the defendants' warehouse, and in the course of transit the barge in which the tea was being carried was run down by the s.s. *Nubia*, and the tea greatly damaged. The barge was hired by the defendants from a firm of barge-owners, with whom they had a contract. The defendants were in the habit of submitting offers to importers of tea, the terms of which were represented by a schedule of charges, which were circulated; and in the present case one of the plaintiffs by an express request, and the other by an implied request, arising from the course of business, had requested the defendants to deal with their tea upon the terms of the management rate, which was a rate varying according to the weight of the packages. The services to be rendered consisted of presenting the bill of lading to the import ship, collecting the tea, causing it to be transported to one of the defendants' bonded warehouses, and there performing various services in the nature of warehousing and otherwise, until the time arrived for the delivery of the tea to its owners. The commodity in respect of which these services were chiefly rendered was tea, although they also had a similar practice in respect of coffee and rubber. It was contended by the plaintiffs that the defendants were liable in any event as common carriers or as undertaking the duties of common carriers, and it was submitted on behalf of the defendants that they were not so liable, as the carriage was merely ancillary to their business, and confined to a limited class of goods.

HAMILTON, J., after stating the facts, said the liability of the defendants in respect of the transport of tea by water rested upon the rule which was established, after much discussion, in *Liver Alkali Co. v. Johnson* (9 Exch. 338), the gist of which decision was that if the defendants were exercising the public employment of carrying goods by water, which was a question of fact, there would then be attached to that employment and to their business the same obligations with regard to the goods as the law imposed upon common carriers. The question whether the defendants exercised the public employment of common carriers must, he thought, be answered in the negative. Although it was not essential to liability that there should be ownership in respect of the barges, it appeared to him that the fact that the defendants provided themselves, either by sub-contract or hire and purchase, with the requisite vehicles for carrying goods, was a large part of the foundation of the business to which that exceptional liability attached. In the *Liver Alkali* case the defendant was in the ordinary course of business holding himself out as likely to do business with all and sundry, and therefore the facts were widely different from the present case. In the present case it appeared to him to be manifest from the facts that the carriage by water was purely ancillary to the warehousing business, and a relatively small part of it. It was undertaken by the defendants principally as an inducement to persons who had tea delivered to them at considerable distances to allow it to go into their bonded warehouses, and, so far from the defendants exercising the public employment of carrying goods by water, they appeared to him to carry on the business of warehousemen, and confined themselves to a limited clientele with respect to a limited class of goods, and to rendering a subsidiary service, not for the purpose of making that service a branch of their business, but for the purpose of procuring customers for the business which they substantially carried on. In *Chattock v. Bellamy* (64 L. J. Q. B. 250), which had been cited, it was held, under circumstances not dissimilar to the present, that the defendant was not liable. The cases of *Ingate v. Christie* (3 C. & K. 61) and *Hill v. Scott* (1895, 2 Q. B. 371) only emphasized the rule laid down in the *Liver Alkali* case directing attention to the distinction between being willing to serve everyone who asked and being willing to serve only particular and favoured persons, and the distinction between carrying on a public employment for the purpose

of carrying, and that of merely occasionally, and by no means necessarily, rendering the customer of the warehouse the subsidiary convenience of collecting and carrying goods from the import steamer. The decision, therefore, upon the preliminary question must be that the defendants did not come under the liability of common carriers in respect of the cargo of tea, with the costs of the issue and the agreement.—COUNSEL, *Scrutton, K.C.*, and *Lack*, for the plaintiffs; *Hume Williams, K.C.*, and *H. G. Robertson*, for the defendants. SOLICITORS, *Ballantyne, McNair, & Clifford; Ashurst, Morris, Crisp, & Co.*

[Reported by LEONARD C. THOMAS, Barrister-at-Law.]

Solicitors' Cases.

WILLIAMS v. WILLIAMS AND PARTRIDGE. C.A. No. 1. 3rd May.

PRACTICE—PENDING DIVORCE PROCEEDINGS—CUSTODY OF CHILD MEANTIME GIVEN TO MOTHER—PERSONAL UNDERTAKING BY LADY'S SOLICITOR TO NOTIFY ANY CHANGE IN THE LADY'S ADDRESS—LADY CHANGES HER SOLICITOR—CONTINUING RESPONSIBILITY OF FORMER SOLICITOR ALTHOUGH HIS UNDERTAKING WAS NOT EMBODIED IN THE ORDER AS DRAWN UP BY THE CROWN OFFICE.

When the court makes an order in reference to which a solicitor gives his personal undertaking, the fact that his undertaking is not embodied in the order, as subsequently drawn up by the Crown Office, does not release him from liability, nor is his responsibility altered by the fact that since the order of the court was made he has ceased to act as solicitor to the client.

On the 6th of April last an interlocutory order was made by the Court of Appeal in this matter. Shortly, the petitioner, Ronald Williams, alleged his wife's misconduct with the co-respondent, and claimed that until the petition was heard he was entitled to retain the custody of the youngest child, a girl about three years of age. The respondent had applied on the 22nd of March to the President (Sir Samuel Evans), who had ordered that the child should be handed over to the mother, and from that order the petitioner appealed, alleging, *inter alia*, that he believed the respondent would, if given the custody of the child, take it to a place out of the jurisdiction of the court. His appeal was dismissed, and counsel who appeared upon the appeal endorsed upon their briefs, "Appeal dismissed; Mr. B. undertaking to the court to give notice of any change of address by the lady." The lady was at that time said to be residing at Blackpool, and Mr. B. was then acting as her solicitor. When the order was drawn up in the Crown Office, as it transpired that the lady had changed her solicitor, the personal undertaking given by Mr. B. was not embodied in the order. The present *ex parte* application by the petitioner was to have the order amended in accordance with the endorsement on the brief.

VAUGHAN WILLIAMS, L.J., said that the application must be dismissed. As Mr. B. had given the court his undertaking, it was quite immaterial whether it was embodied in the order or not, for in either case he remained bound by it. The lady's present solicitor was Mr. A. If it was desired to get an undertaking from him, as he was the person most likely to be cognizant of the movements of the lady, Mr. A. might be willing to give such an undertaking, but it could not be inserted in the original order.

Counsel mentioned that Mr. A. had already given a personal undertaking with regard to notifying any change of address by the respondent.

FLETCHER MOULTON and FARWELL, L.J.J., concurred. Application dismissed.—COUNSEL, *W. O. Willis*, in support of motion. SOLICITORS, *Norris, Allens, & Chapman*.

[Reported by ERSKINE REID, Barrister-at-Law.]

New Orders, &c.

The Late King's Funeral.

RULE OF THE SUPREME COURT.

The Rule Committee of the Supreme Court has ordered that the Courts and Offices (including the District Registries) of the Supreme Court shall be closed on Friday, the 20th day of May, 1910, on the occasion of the Funeral of His late Majesty King Edward the Seventh.

10th May, 1910.

County Courts.

By order of the Lord Chancellor, the County Courts and Offices thereof shall be closed on Friday, the 20th day of May, 1910, on the occasion of the Funeral of His late Majesty King Edward the Seventh.

10th May, 1910.

(Signed) R. MUIR MACKENZIE,
Priv. Sec.

High Court of Justice.

WHITSUN VACATION, 1910.

NOTICE.

There will be no sitting in court during the Whitsun Vacation. During the Whitsun Vacation all applications "which may require

to be immediately or promptly heard" are to be made to the Honourable Mr. Justice HAMILTON.

Mr. Justice HAMILTON will act as Vacation Judge from Saturday, May 14th, to Monday, May 23rd, both days inclusive.

His lordship will sit in King's Bench Judges' Chambers on Thursday, May 19th. On other days within the above period applications in urgent matters may be made to his lordship by post or, if necessary, personally.

In the case of applications to the judge by post the brief of counsel should be sent addressed to the judge by book-post or parcel, prepaid, accompanied by office copies of the affidavits in support of the application, and also by a minute, on a separate sheet of paper, signed by counsel, of the order he may consider the applicant entitled to, and also an envelope capable of receiving the papers, addressed as follows:—"Chancery Official Letter: To the Registrar in Vacation, Chancery Registrars' Chambers, Royal Courts of Justice, London, W.C."

On applications for injunctions, in addition to the above, a copy of the writ, and a certificate of writ issued, must also be sent.

The papers sent to the judge will be returned to the Registrar.

The address of the Vacation Judge can be obtained on application at the Chancery Registrars' Chambers, Room 136, Royal Courts of Justice.

Finance (1909-10) Act, 1910.

INCREMENT VALUE DUTY.

REGULATIONS MADE BY THE COMMISSIONERS OF INLAND REVENUE UNDER SECTION 4.

PRESENTATION OF INSTRUMENTS.

(1.) Having regard to the provisions of the Finance (1909-10) Act, 1910, with respect to Increment Value Duty, it is necessary that, on the occasion of any transfer on sale of the fee simple of any land or of any interest in land, in pursuance of any contract made after the commencement of the Act, or on the grant, in pursuance of any contract made after the commencement of the Act, of any lease of any land, for a term exceeding fourteen years, the transferor or lessor shall present to the Commissioners of Inland Revenue the instrument by means of which the transfer or the lease is effected or agreed to be effected, or reasonable particulars thereof, for the purpose of the assessment of Increment Value Duty thereon. The land in question is only such as is situate within the United Kingdom. (Where a building is used for the purpose of separate tenements, flats or dwellings, the grant of a lease, or the transfer on sale of any lease, of any such separate tenement, flat, or dwelling, will not be an occasion requiring presentation of the instrument.—Section 11.)

These Regulations do not apply in the case of the grant of a Mining Lease, as to which reference should be made to the special provisions contained in the Act.

(2.) Under arrangements made by the Commissioners the instrument, or the required particulars thereof, may be presented at any of the following Stamp Offices:—

London (Somerset House, Wellington-street Entrance, or Telegraph-street, E.C.).				
Edinburgh (Waterloo Place).				
Dublin (Custom House and Four Courts).				
Birmingham, The Office of the Collector of Customs and Excise.				
Bolton	"	"	"	"
Bradford	"	"	"	"
Brighton	"	"	"	"
Bristol	"	"	"	"
Cardiff	"	"	"	"
Derby	"	"	"	"
Hull	"	"	"	"
Leeds	"	"	"	"
Leicester	"	"	"	"
Liverpool	"	"	"	"
Manchester	"	"	"	"
Newcastle-on-Tyne	"	"	"	"
Nottingham	"	"	"	"
Portsmouth	"	"	"	"
Sheffield	"	"	"	"
Southampton	"	"	"	"
Sunderland	"	"	"	"
Swansea	"	"	"	"
Wakefield	"	"	"	"
Wolverhampton	"	"	"	"
York	"	"	"	"
Glasgow	"	"	"	"
Belfast	"	"	"	"
Cork	"	"	"	"

The forms I.V.D. (A) and I.V.D. (B) referred to in these Regulations may be obtained at any of the above-mentioned offices, at any local Stamp Office, and at or through any Money Order Office authorized to transact Inland Revenue business.

(3.) If the instrument itself be presented, the presentation should take place, if possible, after execution by the transferor or lessor. The instrument must be accompanied either by a copy, or by an abstract such (but containing the further particulars required) as is presented with an instrument lodged for adjudication under Section 12 of the

Stamp Act, 1891. The abstract should set out fully, for purposes of identification, the description of the property sold or leased, and if the instrument contains or refers to a plan, a copy of such plan should be furnished. A full statement should be made of any easements or reservations affecting the land, of any covenant restricting its use, and of any agreement or obligation to repair, or to pay outgoings. Any covenant or undertaking or liability to discharge any incumbrance, and any covenant or undertaking to erect buildings or to expend any sums upon the property, should be set out in full. If the easement, covenant, &c., is set forth in some other document than the instrument itself, that document should be presented as well. The official form I.V.D. (A) of application for an Increment Value Duty stamp, duly filled up and signed, should also be lodged. The official form of abstract I.V.D. (B) can be used if desired.

(4.) The instrument, the abstract, and the form I.V.D. (A), when presented, will be retained by the proper Officer of the Commissioners for examination, a ticket being given, by way of receipt, to the person presenting them.

(5.) Assuming that the various documents or papers so presented are found on examination to contain the particulars necessary for the purpose of enabling the Commissioners to assess the duty, and that, if security as hereafter mentioned (Par. 14), has been required, such security has been given, the instrument will be impressed with one of the stamps (a), (b), (c) mentioned in Section 4 (3) of the Finance (1909-10) Act, 1910, and will be returned on presentation of the ticket after the expiration of the time mentioned therein. These stamps are:—

either (a) a stamp denoting that the Increment Value Duty has been assessed by the Commissioners and paid in accordance with the assessment:

or (b) a stamp denoting that all particulars have been delivered to the Commissioners which, in their opinion, are necessary for the purpose of enabling them to assess the duty, and that security has been given for the payment of duty in any case where the Commissioners have required security:

or (c) a stamp denoting that upon the occasion in question no Increment Value duty was payable.

(6.) Where an instrument is so stamped it will, notwithstanding any objection relating to Increment Value Duty, be deemed to be *duly stamped* so far as respects that duty. But unless so stamped the instrument cannot, except in criminal proceedings, be given in evidence, or be made available for any purpose whatever.

(7.) The Act (Section 4 (7)) provides that where any agreement for a transfer, or agreement for a lease, is stamped with one of the special stamps provided, it will not be necessary to stamp in a similar manner any conveyance, assignment, or lease made subsequently to and in conformity with the agreement. But, if desired, a corresponding stamp will be impressed on the conveyance, assignment, or lease, on presentation of both instruments at the selected Office. Similarly a duplicate of any instrument which has been stamped in accordance with the above section will be impressed with a corresponding stamp on both documents being produced at the Office for the purpose.

If, however, an agreement for a transfer is intended to be followed shortly by an actual conveyance, the Commissioners will not require the agreement, or particulars thereof, to be presented under these Regulations, but will accept the presentation in due course of the actual conveyance, or particulars thereof, as a compliance with the provisions of the Act. But an agreement for a lease, or particulars thereof, should be presented without waiting for the actual lease.

(8.) The fact that an instrument has been presented under these Regulations, and stamped with the appropriate stamp as regards Increment Value Duty, will not in any way affect the liability of the instrument to the ordinary Stamp Duty imposed by the Stamp Act, 1891, or any amending Act. It will be necessary therefore that the instrument, if not drawn on material duly stamped, be presented within thirty days of execution, to be impressed with the proper ordinary Stamp Duty. (Stamp Act, 1891, Section 15.) Should, however, the transferor or lessor desire to have this duty impressed at the same time as the stamp for Increment Value Duty, so as to avoid the necessity for a second presentation of the instrument, he should pay the amount of the duty when presenting the instrument, abstract, &c., at the Stamp Office selected.

(9.) In the case of instruments lodged at the Head Office in London, Edinburgh, or Dublin, for adjudication under Section 12 of the Stamp Act, 1891, the application for an Increment Value Duty Stamp may be made at the same time, the application form I.V.D. (A) being accompanied by a separate copy or abstract of the instrument, any abstract to contain a full statement as regards easements, covenants, &c. The Increment Value Duty Stamp will then be impressed when the instrument is stamped with the adjudication stamp.

(10.) Notwithstanding the exemptions from Increment Value Duty contained in Section 7 (Agricultural land), Section 8 (Small houses and properties in owner's occupation), and Section 35 (Land held by Rating Authorities), it will be necessary to present to the Commissioners any conveyance on sale, or lease for a term exceeding fourteen years, of land of the description mentioned in those Sections, as the instrument will not be duly stamped unless it bears one of the special Increment Value Duty stamps mentioned in paragraph 5.

PRESENTATION OF PARTICULARS.

(11.) If the instrument itself be not presented by the transferor or lessor for the purpose of the assessment of Increment Value Duty

thereon, *reasonable particulars thereof*, in the form of the various documents mentioned in paragraph 3, must be furnished by him. Such particulars can be lodged at any of the Offices mentioned in paragraph 2, and a receipt will be given therefor. The transferor or lessor should at the same time lodge the Form I.V.D. (A) duly filled up.

(12.) The presentation of such particulars, in lieu of the instrument itself, will free the transferor or lessor from liability to the fine imposed by Section 4 (2) of the Finance (1909-10) Act, 1910. But the instrument will not be "duly stamped" until it bears, in addition to the ordinary Stamp Duty to which it is liable, one of the special stamps relating to Increment Value Duty mentioned in paragraph 5. Provided, however, the necessary particulars, as above, have been furnished by the transferor or lessor, the appropriate stamp will be impressed at any future date, if the instrument and the receipt for the particulars are lodged for the requisite length of time at the *Head Office* for England, Scotland, or Ireland, as the case may be.

PRESENTATION AT OTHER OFFICES.

(13.) Where it is not possible or convenient to present the instrument or the required particulars at one of the stamp offices mentioned in paragraph 2, it will be open to the transferor or lessor to lodge the various documents (including Form A) at the local Stamp Office, or at any Money Order Office authorised to transact Inland Revenue business, with a request that they may be forwarded to the Head Office, in the same way as documents requiring to be stamped with the ordinary Stamp Duties may now be lodged. In such cases the examination of the documents will be made at the Head Office only, where any Increment Value Duty will be assessed, and in due course the conveyance or lease or agreement, stamped as regards such duty, will be returned to the Stamp or Post Office for delivery to the transferor or lessor on his personal application for it.

PAYMENT OF INCREMENT VALUE DUTY.

(14.) If on the presentation of an instrument or of particulars thereof, the Commissioners have reason to consider that the occasion is one on which a claim to Increment Value Duty has arisen, they may require security for the payment of duty, and in such a case the stamp referred to in paragraph 5 will not be impressed until the required security has been given.

(15.) On an assessment of Increment Value Duty being made by the Commissioners, notice of such assessment will be given in writing to the transferor or lessor at the address furnished by him on Form I.V.D. (A), and payment will be required in accordance with the terms of such notice.

(16.) In the case of any lease or transfer on sale where the consideration is in the form of a periodical payment, the Commissioners may, if they think fit, allow payment of the Increment Value Duty assessed to be made by instalments in accordance with the following regulations:—

(I.) Where the consideration consists wholly of a periodical payment,

The duty shall be payable by five equal annual instalments, and the first instalment shall fall due one year after the date of the grant of the lease or the transfer of the interest, and the subsequent instalments on the same date in each successive year.

(II.) Where the consideration consists partly of a lump sum payment and partly of a periodical payment,

(a.) There shall become due and payable at the date of the transfer or grant of the lease an amount bearing to the whole duty to be collected the same proportion as the lump sum bears to the total present value of the consideration calculated on the 4 per cent. tables.

(b.) The balance shall be payable by instalments of the same amounts and at the same times as if the periodical payment constituted the whole of the consideration, and the balance were the whole of the Increment Value Duty to be collected.

(III.) In any case in which the person liable to the payment of any Increment Value Duty may and does elect to pay such duty by instalments, he shall furnish security to the satisfaction of the Commissioners for the payment of the whole amount of the duty payable.

(IV.) If any person, on being required by the Commissioners to furnish such security, fails to do so within two months, he shall forfeit his right to pay the duty by instalments, and the whole of the duty shall be deemed to be due on the expiration of two months from the date on which notice was given by the Commissioners of their requirement.

(V.) If any instalment remains unpaid for a period of thirty days after it falls due, or if the person liable to the payment dies or becomes bankrupt, the whole balance of the duty unpaid shall forthwith become due and payable.

(VI.) For the purposes of these rules the term "interest in land" shall be deemed to include the "fee simple of the land."

(VII.) Where the duty due on the grant of a lease is payable by instalments, and the lease is determined before all such instalments have fallen due, the instalments which have not fallen due will be remitted, and in that case the amount of duty which, under Section 4 of the Finance (1909-10) Act, 1910, is deemed to have been paid, will be reduced by the amount of the instalments so remitted.

(17.) In any case where Increment Duty shall have been paid under

the provisions of Section 4 of the Finance (1909-10) Act, 1910, but the transaction in respect of which the duty shall have been paid was subsequently not carried into execution, the duty will be returned to the transferor or lessor on his making written application to the Commissioners, the application being supported by a statutory declaration setting forth the circumstances under which the repayment is claimed. The application must be made within two years after the payment of the duty. In any case in which arrangements have been made for payment by instalments, the two years will run from the date on which the last instalment was paid.

CORRESPONDENCE.

(18.) Should occasion arise for correspondence in connection with the presentation of an instrument or the delivery of particulars, the letter should be addressed to the Secretary, Inland Revenue, Somerset House, London, W.C.; or to the Comptroller of Stamps and Taxes, Edinburgh; or to the Comptroller of Stamps and Income Tax, Dublin, as the case may be, the envelope being marked in the left-hand corner "Increment Value Duty."

[Clauses 19 and 20 relate to Scotland and Ireland.]

Societies.

United Law Clerks' Society.

ANNIVERSARY FESTIVAL.

The seventy-eighth anniversary festival of the United Law Clerks' Society was held on Thursday, the 5th inst., at the Hotel Cecil, Lord MERSEY of TOXTETH taking the chair. Among the guests were the Solicitor-General, Mr. J. A. Simon, K.C., M.P., Mr. E. Pollock, K.C., M.P., Mr. Eldon Bankes, K.C., Mr. A. Macmorran, K.C., Mr. W. T. Barnard, K.C., Mr. R. A. Bayford, K.C., Mr. J. J. Parfitt, K.C., Mr. A. J. Walter, K.C., Mr. Hugo J. Young, K.C., Mr. E. W. Hansell, Mr. Holman Gregory, Mr. Thorn Drury, Mr. H. A. McCardie, Sir George Lewis, Bart., C.V.O., Mr. E. P. M. Schiller, Mr. Frank Mellor, Mr. Cecil Walsh, Mr. Boydell Houghton, Mr. Barrington Ward, Mr. R. E. L. Vaughan Williams, Mr. E. B. Knight, Mr. E. F. Barker, Mr. H. F. Patterson, Mr. Charles Doughty, Mr. F. J. C. Ganzoni, Mr. J. M. Patterson, Mr. Chaplin Nugent, Mr. R. V. Le Bas, Mr. Christopher Erle, Mr. S. M. Bruce, Mr. A. M. W. Wells, Mr. W. T. Lawrence, Mr. T. T. H. Henlé, Mr. R. J. J. Willis, Mr. S. A. Kyffin, LL.B., Mr. Harry R. Lewis, Mr. John F. Stancomb, Mr. Cecil Cutlack, Mr. Charles E. Mace, Mr. Branson Albery, Mr. R. W. Cracroft, Mr. S. A. T. Rowlatt, Dr. Younger, Mr. E. E. Wild, Mr. W. Frampton, Mr. A. Profumo, Mr. E. P. Hewitt, LL.D., Mr. Percy C. Ray, Mr. John F. Edell, Mr. Patrick G. Shee, and the Hon. H. G. Barnes.

The loyal toasts having been proposed from the chair and duly honoured,

The CHAIRMAN proposed the toast of the evening, "Prosperity to the United Law Clerks' Society." He said that before addressing himself to the toast he desired to pay a tribute of love and respect to the memory of their old friend John Hollams. He was a man whom they all knew and about whom, therefore, it was not necessary that he should say much. He was a great ornament to the profession to which they all belonged. His long life was a daily example to them of all that was good and true, and it was peculiarly appropriate that they should to-night think of him, for he devoted his services to the use of that excellent institution. He gave his time and his thought to forwarding the interests of that institution, and he was most generous in assisting it with money and with any help that was within his reach. They had lost him; the society would lament it as the whole profession did, and he was sure that there was not one of them who had not heard of his death with the deepest sorrow. Turning from that to the subject of the toast, he was glad to say that the society was prosperous. It progressed in its income, and, like most other institutions of the kind, it also progressed in its expenditure. It had been in existence something like three-quarters of a century. It was begun, he believed, in 1830, or thereabouts, by a very small number of solicitors' managing clerks, and it had progressed until at the present day it had invested funds to the amount of something like £120,000, and it was to be remembered that that great success had been attained by the exertions of the clerks themselves. They had made up their minds to help themselves, and the money which formed the annual income of the society was almost, though not wholly, exclusively obtained from the savings of those men, and he dwelt upon this point because he thought that an institution of this kind, which began by helping itself, was doing the very best to command the sympathy and the assistance of those who were outside it. And in this connection he would like to read to them a few words of the report of last year's banquet, when Sir John Hollams was returning thanks for the trustees of the society. Sir John Hollams appreciated, he knew, fully the value of what he had just called self-help, and Sir John Hollams said this: "There is no help so efficient, no help so durable, as self-help, and, moreover, it is the only help which gives real satisfaction to the recipient." These were words of wisdom, spoken by a man who weighed his words and knew well what he was saying. But it was because the society and its members helped themselves by their own exertions that they appealed to the legal profession, and now he spoke to a more limited audience. He spoke to his friends who were immediately surrounding him. He said it was because they helped

themselves that they appealed to them. He had told them just now that the great bulk of the income of the society was obtained from the members themselves. It was so, and the assistance that was obtained once a year by means of the annual banquet formed a small part of the income which the society had to dispose of. But although a small part, it was by no means an unimportant part. The society served many and great and good purposes. For those who sat around him were the great honours and the rewards of the profession to which they all belonged; to the clerks, to whom they owed so much, there was little more than the work, and there came the day in their lives when sickness overtook them and they were in need, and later on there came the day when their capacity to work was gone, and it was then that this society came in with a helping hand to see them through the dark times. These men were not thriftless wastrels who came to them asking for a dole; they were men who had earned a right to the assistance that they could extend to them. They did not take it from them, nor should he think that it ought to be given to them, as a favour. They took it from them as a duty which they owed to them. He had been told that there was one source from which assistance ought to come and from which it did not come—at all events to the extent to which it might. There was a kind of vicarious charity which could be exercised by men who were about to leave the world. It was the easiest kind of charity, and yet, in connection with the society, he was told that it was neglected. He should like to hear of a few more legacies. He had received an anonymous letter from a gentleman. He proposed to read two passages from it on the subject. The writer said: "The late Lord Herschell, in the year 1899, when proceeding to appeal to the wealthier members of the profession not to forget the society when settling their testamentary dispositions"—it read like a lawyer's letter—"remarked there might be, and ought to be, many more legacies. Since 1899 successive chairmen had supported Lord Herschell's appeal. For instance, the late Lord Russell of Killowen urged that an odd thousand or two to struggling law clerks would be wisely administered by the society." Now, those were words—he had not verified them—but those were words supposed to have been spoken by two great men of his own circuit, and the fact that they were men of his circuit satisfied him that they were right. There were, however, other means by which they might supplement the funds of the society. They could subscribe their money now, and he was not sure that if they did it now it would not be counted to them for more than if they left the people behind them to do it for them, but to do it out of their own pockets. Charity, at all events, in his small experience of the virtue, charity paid. He had never known a gift, if wisely and properly made, not to come back in the shape of some blessing to the man who gave it, and therefore he urged them all, he begged them to remember what he had said to them. It was true, and when they came to do what they were expected to do to-night he asked them to do it well. They would not regret it. They would please him, and they would do the society great good.

Mr. HENRY SPRAY (treasurer), in responding, spoke of the continued interest taken by the chairman in the society.

Mr. J. A. SIMON, K.C., M.P., proposed the toast of "The Legal Profession." He said they all belonged to the legal profession; they were all proud of belonging to it, and it was a great profession. It was also a very unpopular profession, as was shown by the part allotted to the lawyer in fiction and on the stage. They were—quite unfoundedly—believed to be persons who were leagued together in order to promote strife, for the purpose of dividing the proceeds of their respective clients among themselves, but there was no one present, whether judge or king's counsel or junior or solicitor or barrister's or solicitor's clerk, who did not know it was a far more troublesome thing to settle a case than to fight it, and nobody who did not know that energy and devotion were directed by all of them to trying to stop people's quarrels rather than to trying to stir them up. It was only right and proper that people should feel that when they went to a man for advice they might put the utmost confidence in his discretion and good faith, and he did not think there was a reflection better justified, or more worthy of being regarded, than whether it were the barrister's clerk or the solicitor's clerk, or one of the great heads of the two branches of the profession, they all of them preserved their secrets with the certainty that they were trusted, and with the proud confidence that they were deserving of that trust. It was a profession in which, in the first place, success was not possible without hard work; in the second place, it was a profession where the key to all its great rewards was a recognition of the duty of complete good faith, and he asserted, in the third place, that when all was said and done it was the pleasantest profession in the world.

Mr. ERNEST M. POLLOCK, K.C., returned thanks. He said that people who were in trouble came to the lawyer, and they found consolation and help, and he did not think they were ever disappointed. It was a profession which was honoured in all countries, because of its high traditions and its generous conduct in the work it had to perform, and it was owing to the spirit in which its members had worked, with the determination to try and do right, that they had gained honour in the past, and he felt confident that as time went on the members of the profession would still be animated by the desire to do what was right.

The SOLICITOR-GENERAL proposed the health of "The Chairman." He said that all would agree that the honour which had been conferred upon him was an honour which had been won by hard work, by his zealous industry. By the proud position which he had occupied at the bar and on the bench, he had thoroughly deserved the honour. In his experience there was no one who, from the time when he was first on the bench, was more swift in arriving at the point to be decided. When

one had a bad case, there was no worse judge before whom one could appear, because he seemed to find it out almost before one had finished one's opening, but none was quicker to encourage the young man or to discern qualities which made for success.

The CHAIRMAN having responded, Mr. A. J. WALTER, K.C., proposed the toast of "The Trustees and Honorary Stewards," referring to the loss of the senior trustee, Sir John Hollams, whose ripe wisdom was ever at the service of the society.

Mr. ELTON BANKES, K.C., returned thanks, also speaking of the great loss sustained by the death of Sir John Hollams. He suggested that an appeal might be made to the profession, not only at these banquets, but for annual subscriptions to the funds, not by way of charity, but from an interest taken in the society, which benefited their own clerks as well as the clerks of the other branch of the profession, to whom they owed so much.

Mr. FRANK SOUTER (chairman of the stewards) announced donations amounting to £600.

Mr. J. J. PARFITT, K.C., gave the health of "The Ladies."

Mr. E. E. WILD responded, and the proceedings terminated.

The string band of the Royal Engineers performed a programme of instrumental music during dinner, and the musical arrangements at dessert were under the direction of Mr. Alfred Smythson, the artistes being Miss Violet Oppenshaw, Mr. Fredk. Lake, Mr. Astley Weaver, and Mr. E. W. Smith.

Berks, Bucks, and Oxfordshire Incorporated Law Society.

The annual general meeting of this society was held at the Randolph Hotel, Oxford, at 3.30 p.m., on Wednesday, the 4th of May, 1910. Present: Mr. A. J. CLARKE (president), Mr. F. E. Marshall (vice-president), and Messrs. H. Baines, J. Bliss, Walter J. Brain, E. F. Churchill, F. J. Churchill, E. P. Crowdy, Harold C. Johnson, Frederick W. Martin, D. H. Witherington, and H. C. Dryland (secretary). The minutes of the last meeting having been confirmed and signed by the president, the treasurer's statement of the accounts of the society to the 25th of March, 1910 (which showed a balance in hand of £72 18s. 10d. cash and £303 17s. 1d. India 3 per cent. stock), was approved, on the proposition of the president, seconded by Mr. E. P. Crowdy.

The PRESIDENT then moved the adoption of the annual report of the committee, and in doing so drew attention to the formation of the Reading and District Solicitors' Association, and wished it every success. In the course of his remarks the President reminded the members that the meeting then being held was the twenty-first annual general meeting of the society, so that the society that day attained its majority. The President also referred to his election as an extraordinary member of the council of the Law Society, and mentioned the useful work which was being done by the Associated Provincial Law Societies. The proposition was seconded by Mr. F. W. Martin, who expressed his entire approval of the report, and spoken to by Mr. D. H. Witherington, and the motion having been put to the meeting was carried unanimously.

The SECRETARY then read a letter which he had received from Mr. D. H. Witherington, drawing attention to the difficulties in which the new Finance Act had involved the profession, and suggesting: (1) That another effort should be made to obtain greater facilities for stamping documents in Reading; and (2) that the committee should themselves or by a sub-committee carefully consider the provisions of the Finance Act with a view to issue instructions to members of the society as to the procedure to be adopted in regard to the future stamping, &c., of conveyances, leases, &c. After discussion, the letter was referred to the committee for consideration, with an intimation that an effort should be made to secure additional facilities for stamping documents, not only at Reading, but also at Oxford and High Wycombe.

The SECRETARY then moved, in accordance with notice, that a donation of ten guineas be made to the Solicitors' Benevolent Association out of the funds of this society in the name of Mr. A. J. Clarke, the president of the society. The resolution was seconded by Mr. J. BLISS, and carried unanimously.

It was next proposed by Mr. A. J. CLAPKE, seconded by Mr. WALTER J. BRAIN, and resolved that Mr. F. E. Marshall be elected president. Mr. E. P. Crowdy was then elected vice-president, on the proposition of the SECRETARY, seconded by Mr. D. H. WITHERINGTON. In proposing the election of Mr. Crowdy, the Secretary stated that he understood that that gentleman could only see his way to accept the office of vice-president on the understanding that it did not of necessity involve serving subsequently as president, if he found when the time came that he could not consistently undertake the duties of president.

Mr. H. C. Dryland was elected as secretary, proposed by Mr. W. J. BRAIN, seconded by Mr. J. BLISS, and it was resolved that for this year the offices of secretary and treasurer should again be combined.

The SECRETARY, in returning thanks, pointed out that the present membership of 115 constituted a record for the society.

MESSRS. W. C. Blandy, J. Bliss, S. Brain, A. J. Clarke, C. G. Field, F. Q. Louch, J. W. Martin, B. L. Reynolds, and H. J. Fisher were proposed, seconded, and duly elected as members of the committee.

It was next proposed by Mr. E. P. CROWDY, seconded by Mr. F. J. CHURCHILL, and resolved that, subject to the power reserved to the president, vice-president, and secretary by Article 18 of the society's Articles of Association, the next annual general meeting of the society

should be held at Reading on the first Wednesday in May, 1911, and that, subject to confirmation at the next meeting of the society, the annual meeting for 1912 should be held in London.

The meeting terminated with a vote of thanks to Mr. A. J. Clarke for his services as president throughout the year, proposed by the SECRETARY, seconded by Mr. D. H. WITHERINGTON. In moving the resolution, the Secretary referred in eulogistic terms to the services rendered by Mr. Clarke both as president and as an extraordinary member of the council of the Law Society, and also at the meetings of the Associated Provincial Law Societies.

The following are extracts from the report of the committee:—

Members.—During the past year one member has ceased to belong to the society, and fifteen new members have joined the society. The number of members on the 25th of March, 1910, was 114.

Annual Prize.—At the Honours Examination of the Law Society, held in June, 1909, Mr. Maurice Henry Pugh, who served under articles with Mr. Henry Collins, of the firm of Messrs. H. & C. Collins, of Reading, was awarded second class honorary distinction and qualified for the society's prize of the value of £4 4s. At the same examination, Mr. Henry Crutchfield, who served under articles with Mr. Charles Graham Chambers, of the firm of Messrs. Blandy & Chambers, of Reading, was awarded third class honorary distinction, but did not qualify for your society's prize, as his age slightly exceeded the maximum limit of twenty-six years.

The Finance Bill, 1909.—While remaining neutral as regards party politics, the committee found themselves, as lawyers, opposed to many of the provisions of this Bill, especially with regard to the land taxes. Considerable opposition was, in fact, offered by the profession generally throughout the country to these taxes. The following resolutions were passed by the committee and sent to every Member of Parliament representing a constituency in any of the three counties of Berks, Bucks and Oxon, to the Law Society, the Law Times, and the SOLICITORS' JOURNAL:—“(1) The committee of this society, having considered the reports of the Incorporated Law Society and of the Incorporated Law Society of Liverpool respectively on the provisions of the Finance Bill, 1909, affecting real property, are strongly opposed to such provisions, as tending to seriously restrain dealings in real property, and to check the process of distribution of land amongst the people which it is understood to be the policy of the State to promote. (2) That the reasons, amongst others, which have influenced the committee of this society in passing the foregoing resolution, are those set forth in the before-mentioned report of the Incorporated Law Society of Liverpool.”

Minimum Scale.—The question of the desirability of fixing a minimum scale in small conveyancing transactions was considered, on the suggestion of the VICE-PRESIDENT, and ultimately it was decided not to move in the matter.

Land Transfer Acts.—Since the last report of the committee, the Royal Commission on Land Transfer has concluded its sittings, and is now considering its report. The Associated Provincial Law Societies and the Yorkshire Union of Law Societies worked in conjunction in preparing and tendering evidence to the Commissioners. Mr. F. S. Pearson, secretary to the Land Transfer Committee of the Associated Provincial Law Societies, gave general evidence on behalf of the Provincial Law Societies, principally as to the cost of conveyancing under the present system, length of title, preparation of abstracts and investigation of title. The unanimous tendency of the evidence given has been to show that the present system is cheap, convenient and secure; thoroughly understood both by clients and those with whom they have to deal—viz., bank managers, auctioneers, land agents, and accountants. There has been no demand for the institution of a registry of deeds as a protection against fraud; in fact, solicitors of the longest and widest experience have stated that in the whole of their practice they have never come across a forged deed. As regards cost, the statistics clearly prove that the difference, if any, is too small to influence a purchaser. As regards convenience, it has been pointed out from all over the country that transactions are frequently carried out in the course of a day or two days, and that in the vast majority of cases the period between contract and completion is determined by the convenience of the client. It was impossible, on behalf of the country solicitors, to criticise in detail the Land Transfer Acts and rules, but from the large number of instances which have been put forward by provincial solicitors it appears that in transactions with the registry there has been greater delay, greater cost and less convenience, and, in view of these facts, the Associated Provincial Law Societies unanimously objected to any extension of the system. After the close of the evidence for the Provincial Law Societies the Commissioners invited a large number of the principal county, city, borough, and other councils to tender evidence, but in every case except one the invitation to give evidence was declined, and in the one case in which the invitation was accepted the evidence was adverse to any extension of the system. The Chairman of the Commission, in consequence, is understood to have expressed the view that there is no public desire for any extension of the system of compulsory registration of title to land. The thanks, not only of the members of this society, but of the whole legal profession, are due to Mr. Pearson for the untiring energy and skill with which he has carried out his duties as secretary to the Land Transfer Committee of the Associated Provincial Law Societies.

Remodelling of the Circuit System.—A paper on the “Circuit System,” read by Mr. F. Marshall, Newcastle-upon-Tyne, at the annual provincial meeting of the Law Society, led to the passing of a resolution urging the council to use its influence to secure the remodelling of the circuit system. As a result of this resolution, your committee was

invited by the council of the Law Society to express the views of your society upon the question, particularly from a local aspect. In response to the invitation, your committee resolved that, while agreeing with the principle of centralization, they could not commit themselves to the details of Mr. Marshall's scheme, as they thought that regard should be had to modern lines of communication, rather than to county areas, and that opportunity should be given to every provincial society to consider any scheme before such scheme was adopted. Your committee also added that they were not prepared to recommend the trial in London, or in any one other centre, of all civil cases arising in the three counties of Berks, Bucks and Oxon.

Royal Commission on Divorce and Matrimonial Causes.—The Secretary of this Commission having written to inquire whether the society was disposed to depute a member to give evidence before the Commission, it was resolved by the committee that the question of tendering evidence before the Commission should be left to the Associated Provincial Law Societies, with an intimation that in the opinion of the committee matrimonial causes should be triable at assizes, and not at county courts, and that the publication of reports of matrimonial causes should be left to the discretion of the press.

Barristers' Benevolent Association.

The annual meeting of this association was held on the 4th inst., Sir Rufus Isaacs taking the chair.

In proposing the adoption of the report, the Chairman said that the beneficent work of the society was shewn by the fact that out of 129 applications for relief 109 had received assistance. In regard to the majority of the other twenty the rules of the association prevented any action being taken. The association would benefit considerably by the legacy left by the late Mr. Phillips.

Mr. Justice Grantham seconded the motion, which was carried.

The report showed an income from subscriptions and donations of £2,408, and stated that the amount expended in grants was £2,842. Regret was expressed at the loss through death of Viscount Selby, Mr. Henry C. Shee, K.C., and Sir E. Boyle, K.C. In acknowledging a vote of thanks, Sir Rufus Isaacs said it was a pleasure to him to find that, from those amongst whom he had spent so much of his life, there was such kindly approval of his appointment as Solicitor-General.

Law Association.

The usual monthly meeting of the directors was held at the Law Society's Hall, on Thursday, the 5th of May, Mr. J. E. W. Rider being in the chair. The other directors present were: Mr. F. T. Birdwood, Mr. P. W. Chandler, Mr. R. J. Pead, Mr. Mark Waters, and the secretary (Mr. E. E. Barron). The sum of £45 was voted in relief of necessitous cases; two new members were elected; and other general business was transacted.

Solicitors' Benevolent Association.

The usual monthly meeting of the board of directors of this association was held at the Law Society's Hall, Chancery-lane, on the 11th inst., Mr. Maurice A. Tweedie in the chair, the other directors present being Messrs. S. P. B. Bucknill, W. Cheeseman (Hastings), A. Davenport, T. Dixon (Chelmsford), H. Fulton (Salisbury), C. Goddard, J. F. N. Lawrence, C. G. May, H. Monckton (Maidstone), R. Pennington, J.P., W. M. Walters, and J. T. Scott (secretary). A sum of £680 was distributed in grants of relief; four new members were admitted; and other general business was transacted.

Obituary.

Mr. C. B. Hodgson.

We regret to record the death, on the 9th inst., of Mr. Charles Bernard Hodgson, clerk of the peace and clerk to the County Council of Cumberland, in his 87th year. He was educated privately, and was admitted in 1846. In 1848 he commenced practice in Carlisle in partnership with his brother. In 1862 he was appointed clerk to the Longtown Petty Sessional Division, and upon the death of his brother, Mr. T. H. Hodgson, in March, 1891, he was appointed clerk of the peace and clerk to the County Council of Cumberland. For fifty-seven years he held the office of clerk to the justices of the Cumberland Ward, and only retired last year. He was also steward of the Manors of Blencogo and Allonby. He discharged the duties of his numerous offices, says the *Carlisle Journal*, in a most careful and methodical fashion. Everything he did was marked by thoroughness, accuracy, and conscientious attention to detail. He was a strong supporter of benevolent and religious undertakings, and was especially interested in missionary work, and acted for many years as honorary treasurer of the British and Foreign Bible Society, of which he was a life governor, and was a trustee of several livings in the district. He was a churchwarden of Houghton for fifty years, and superintendent of Blackford Sunday-school for sixty-four years. Until his health began to fail he was

very active and vigorous, and his favourite recreation was a day's shooting. He will be remembered as a hard-working and conscientious public official and an upright and just man.

Legal News.

Appointment.

Mr. JOHN CHARLES BROOKHOUSE, of Queen's House, 8 and 9, Queen-street, Cheapside, E.C., solicitor, commissioner for oaths and perpetual commissioner, has been appointed a Commissioner of the Supreme Court of the Transvaal to Take Affidavits and to Examine Witnesses. He was admitted in 1901.

Changes in Partnerships.

Dissolution.

JOHN PARSONS, FRANK DAVIS, and EVAN BARLOW, solicitors (Parsons, Davis, & Barlow), Leicester. April 30. [Gazette, May 6.]

General.

Among those present at the proclamation of the new King at Launceston (Cornwall) was, says the *Evening Standard*, Mr. Richard Peter, J.P., solicitor, who is in his 101st year, and has lived in six reigns. He joined heartily in the singing of the National Anthem and the cheering for the new King.

Though underwriters at Lloyd's are affected to a certain extent by insurances maturing on the death of the late King, it is understood, says the *Times*, that the great bulk of this business has been placed with the life insurance offices. It is customary every year for the companies to receive a large number of proposals connected with the life of the Sovereign and relating to all descriptions of business, from the falling-in of leases to losses arising from stocks of Prayer-books becoming out of date. The rates quoted are usually based on the ordinary mortality tables, and are dependent, of course, on the latest reports regarding the health of the Royal life assured. The insurances are either annual contracts or for temporary periods covering some important event, and there is no difficulty in effecting them provided the assured can prove his interest. As his late Majesty's reign was not a long one, it seems improbable that very large profits will have been generally made in this class of business, but the great offices are so carefully managed that it is also reasonable to assume that no very heavy losses have been sustained.

Before the ordinary legal business of the courts began on Monday morning, says the *Times*, all the sixteen judges of the King's Bench Division, wearing their scarlet robes and full-bottomed wigs, attended in the court of the Lord Chief Justice for the purpose of taking the oath of allegiance to the Sovereign and the oath to duly administer justice throughout his reign. The court was crowded with members of the Bar and of the general public. The wording of the oaths, which were repeated by each judge separately in order of seniority, was as follows:—"I . . . swear by Almighty God that I will be faithful and bear true allegiance to His Majesty King George V., his heirs and successors according to law, so help me God"; and "I . . . swear by Almighty God that I will well and truly serve our Sovereign Lord King George V. in the office of [the Lord Chief Justice of England, or a judge of His Majesty's High Court of Justice], and I will do right to all manner of people after the laws and usages of this realm without fear or favour, affection or ill-will, so help me God." The Lord Chief Justice and the Attorney-General delivered short addresses.

The Royal Commission appointed in 1908 to examine the various schemes which have been adopted or proposed in order to secure a fully representative character for popularly elected legislative bodies, and to consider whether and how far they are capable of application in this country in regard to the existing electorate, have issued their report. Their conclusions are summarised as follows:—"Political considerations enter so largely into many proposals affecting representation, such as elections on one day, redistribution, or payment of candidates' expenses from public funds, that we have adopted an interpretation of our reference which excludes all such topics, and have confined our recommendations to systems of election. We recommend the adoption of the alternative vote in cases where more than two candidates stand for one seat. We do not recommend its application to two-member constituencies, which are anomalous, and should be reconsidered as soon as opportunity offers. Of schemes for producing proportional representation, we think that the transferable vote would have the best chance of ultimate acceptance, but we are unable to recommend its adoption in existing circumstances for elections to the House of Commons." Lord Loches appends a note that he is unable to concur in the conclusion respecting the transferable vote. In his opinion, it has been amply proved that the method of voting is a practicable scheme for securing to elected legislative bodies a more fully representative character, and he can see no reason for holding that it is not applicable to the existing electorate.

The Judicial Committee of the Privy Council has, says the *Times*, risen for the Vacation, having disposed of the whole of the appeals on its list, several of which were set down as recently as the beginning of April. There have been no arrears in the Committee's work for some time past, and the expeditious way in which the appeals have been dealt with in Downing-street has given much satisfaction in India and the Colonies.

Messrs. Ede, Son, & Ravenscroft, of Nos. 93 and 94, Chancery-lane, London, inform us for the guidance of the legal profession that as regards court mourning, county court judges, recorders, and King's counsel are to wear Paramatta gown, weepers on coat, and mourning bands; and as regards general mourning, town clerks, clerks of the peace, and registrars are to wear weepers on coat, and mourning bands. Solicitors are to wear mourning bands.

Mr. W. H. Lendon, of 31, Budge-row, London, writes to the *Times*: "Referring to Mr. Justice Phillimore's *obiter dictum* as to taking the Testament with a gloved hand, I am old enough to remember a decision of Lord—then Mr. Justice—Bramwell, at the Maidstone Assizes in 1866 to the exact contrary. A fussy usher was importuning a nervous old lady witness to take off her gloves, when the judge turned sharply round, saying, 'Let her alone! let her alone! Keep your gloves on, madam—if the oath isn't good with them on, it's precious little use with them off!' I was, in the temporary absence of the under-sheriff, to whom I was articleed, sitting beside his lordship at the time, and the words are as fresh in my mind as if spoken yesterday."

The memorial service for Sir John Hollams at the Temple Church was largely attended. Among those present were the Earl of Halsbury, Mr. Justice Channell, Mr. Justice Bray, Lord Gorell, Mr. Justice Swinfen Eady, Lord Justice Fletcher Moulton, Lord James of Hereford, Sir Robert Finlay, K.C., M.P., Mr. Justice A. T. Lawrence, Lord Alverstone, Sir Edward Clarke, K.C., the Master of the Rolls, Mr. Justice Joyce, Mr. Justice Parker, and a large number of K.C.'s and barristers. The Law Society was represented by Mr. Winterbotham (the president), Mr. Bischoff, Mr. Botterell, Mr. Coley, Mr. R. Ellett, Mr. Garrett, Mr. Humphrys, Mr. W. G. King, Mr. Pennington, Mr. Rawle, Mr. W. A. Sharpe, Mr. R. S. Taylor, Mr. Trower, Mr. W. M. Walters, Mr. W. H. Norton, and Mr. Pimsent.

The "*Renvoi*" doctrine, according to which a court, in applying the law of a foreign country, will apply also that foreign law's divergent ideas as to what is the proper law to apply, had, says a writer in the *Law Magazine and Review*, a great vogue ten or twenty years ago. English courts have sporadically resorted to it without being very well aware of it; and Mr. Pawley Bate ("*Some Notes on the Doctrine of Renvoi*") shows clearly the difficulties and contradictions with which its adoption threatened our jurisprudence. We now find that it is no longer regarded with favour on the Continent, where its developments have been elaborately worked out. Professor Perrod, writing in the *Journal du Dr. Int. Privé* (1910, p. 584), speaks of "the few partisans who still support the *renvoi* doctrine"; while, in reviewing Diena's *Diritto Internazionale Privato*, the editor observes that the author "in consonance with the most modern theory, discards the doctrine of *renvoi*." In a note to Professor Perrod's remark, the editor draws attention to the fact that, if science has decided against the doctrine, it still finds favour on the Bench: "*Les praticiens sont fixés!*" It may be hoped that the Benches of the United Kingdom, which have never formally established the doctrine in terms, will show themselves free from any such reproach. They will commit a grave error if they take up the cast-off garments of continental theorists.

The current issue of the *Journal of the Society of Comparative Legislation* contains the following notice by Lord Justice Kennedy of the late Dr. Ernst Friedrich Sieveking, whose death in the early part of the winter deprived Europe of one of her most distinguished jurists:—"Ernst Friedrich Sieveking was born in Hamburg on the 24th of June, 1836. He was the third son of Friedrich Sieveking, Burgomeister of Hamburg. After pursuing his law studies in Göttingen, and passing some time in England, with which he had a family connection, he was admitted to the Bar at Hamburg in 1857. In 1874 he was elected a member of the *Burgerschaft* of Hamburg, and in 1877 he became a Senator of Hamburg. In 1879 he was chosen to be the first president of the Hanseatic High Court of Appeal. In 1889-90 he was entrusted by the German Government with the important duty of representing his country as first delegate at the Maritime Conference in Washington. He took a prominent part in the framing of the German Civil Code, especially in regard to the sections of that Code which relate to private international law, and he served as the Hamburg delegate to the Federal Council in Berlin in 1896. Five years ago he was elected a member of The Hague Tribunal. For many years past he took a leading part in the conferences of the International Law Association and the Comité Maritime International. In 1890 he was elected a member of the Institut de Droit International. Dr. Sieveking was not only a great lawyer and a great judge, but a man of wide intellectual sympathies and varied learning, versed alike in the ancient classics and in the literature of modern Europe. He was master of the languages of England, France, and Italy. In England he had many friends; and at the time of his death in November last he was, I believe, meditating a Christmas visit to London. Charming and admirable alike in the nobility of his character and in his genial and dignified courtesy, he will long be remembered with affection and respect far beyond the limits of his city and his country."

Winding-up Notices.

London Gazette.—FRIDAY, May 6.
JOINT STOCK COMPANIES.
LIMITED IN CHANCERY.

ARNOLD HOUSE (BLACKPOOL), LTD (IN VOLUNTARY LIQUIDATION)—Creditors are required, on or before June 8, to send their names and addresses, and the particulars of their debts or claims, to Richard Bowman, 28, Birley St, Blackpool, liquidator.
BIRMINGHAM BRICK AND TILE CO., LTD.—Creditors are required, on or before June 4, to send their names and addresses, and the particulars of their debts or claims, to Herbert Brad-ck Ford and James Burgess, 59, Wellington rd South, Stockport, Potts, Stockport, solicitors for the liquidators.
J. W. GREENWOOD, LTD (IN VOLUNTARY LIQUIDATION)—Creditors are required, on or before May 20, to send their names and addresses, and the particulars of their debts or claims, to James Dewar Simpson, Somerset House, Halifax, liquidator.
PRITCHARDS GOLD DRESSING CO., LTD.—Creditors are required, on or before May 31, to send in their names and addresses, with particulars of their debts or claims, to Frederick Seymour Salaman, 1, Oxford St, Cannon St, liquidator.
SENGON (JAVA) CO., LTD.—Creditors are required forthwith to send their names and addresses, and the particulars of their debts or claims, to F. A. Roberts and G. E. Puckle, 138, Leadenhall St, joint liquidators.

London Gazette.—TUESDAY, May 10.
JOINT STOCK COMPANIES.
LIMITED IN CHANCERY.

BOOT & SON, LTD.—Creditors are required, on or before June 10, to send their names and addresses, and the particulars of their debts or claims, to John Whitehill, liquidator, 35, Waterloo St, Birmingham, liquidator.
LARROUSE & CO., LTD.—Creditors are required, on or before May 31, to send their names and addresses, and the particulars of their claims, to William Nicholson, 12, Wood St, Cheapside, Morley, Cheapside, solicitor for the liquidator.
MID OXFORDSHIRE GAS LIGHT AND COKE CO., LTD.—Petition for winding up, presented April 19, directed to be heard May 25. Walsh & Co, Bedford row, solicitors for the petitioner. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of May 24.
OXFORD FOOD REFORM SOCIETY, LTD (IN VOLUNTARY LIQUIDATION)—Creditors are required, on or before May 25, to send their names and addresses, and the particulars of their debts or claims, to William Cleaver, 6, Farndon rd, Oxford, Franklin, Oxford, solicitor for the liquidator.
SEAMSHIP "BRITISH EMPIRE" CO., LTD.—Creditors are required, on or before May 31, to send their names and addresses, and the particulars of their debts and claims, to Arthur H Chalmers, 5, Fenwick St, Liverpool, liquidator.

Resolutions for Winding-up Voluntarily.

London Gazette.—FRIDAY, May 6.

SENGON (JAVA) CO., LTD.
OCEAN TOWING CO., LTD.
JAMES WATERS & CO., LTD.
CYMRIC STARCH CO., LTD.
PLANTATION "LEONORA," LTD (Reconstruction).
JOHN SPARKS, LTD.
BRIMINGTON BRICK AND TILE CO., LTD.
CARPENTERS THEATRES, LTD.
PICTORIAL NEWSPAPER CO., LTD.
TOOLEY STREET COLD STORAGE CO., LTD.
EXCHANGE AND HOPE WAREHOUSES, LTD.
London Gazette.—TUESDAY, May 10.
THOMAS WESTWOOD & SONS, LTD.
AMERICAN BOWLING ALLEY CO., LTD.
PERIODICAL PUBLICATIONS LTD.
NORTH CHARTERLAND EXPLORATION CO., LTD (Reconstruction).
BENJAMIN BUCKWORTH, LTD.
AMERICAN AND BRITISH SECURITIES CO., LTD
REYNOLDS, SONS & HOWARD, LTD.
ARTILLERY DRILL HALL LTD.
ARMOR INVESTMENT CO., LTD.
C. L. SYNDICATE, LTD.
ROUSE BRICK AND TILE CO., LTD.
QUEEN ELIZABETH SAUCE MANUFACTURING CO., LTD.
STREATHAM PICTURE THEATRE AND SEATING RINK, LTD.
BROAD & SON, LTD.
REINFORCED INNER TUBE CO., LTD.
CHALLENGER RUBBER MILLS, LTD.
HUTCHINS & MAY, LTD.
ISER STEAMSHIP, LTD.
RUSSIAN MOTORS, LTD.
STEVENS TIRE CO., LTD.

The Property Mart.

Forthcoming Auction Sales.

May 19.—Messrs. ROBERT W. FULLER, MOON & FULLER, at the Greyhound Hotel Croydon, Freehold Shop Property (see advertisement, page v, this week).
May 19.—Messrs. H. E. FOSTER & CHANFIELD, at the Mart, at 2: Reversions, Life Policies, &c. (see advertisement, back page, this week).
May 23.—Messrs. BALTER, REX, & CO, at the Mart, at 2: Leasehold Residences, &c. (see advertisement, page lii, this week).
May 24.—Messrs. DEBENHAM, TEWSON, RICHARDSON & CO., at the Mart, at 2: Freehold Warehouses (see advertisement, page v, April 16).
May 24.—Messrs. HARBOYS, LTD.: Country Houses (see advertisement, page v, April 16).
May 25.—Messrs. MARK LIEBL & SON, at the Mart, at 2: Freehold Residence (see advertisement, page iv, this week).
May 25.—Messrs. EDWIN FOX, BOUSFIELD, BURNETTS & BADDELEY at the Mart, at 2: Leasehold Property (see advertisement, back page, April 30).
May 25 and June 8.—Messrs. EDWIN FOX, BOUSFIELD, BURNETTS & BADDELEY, at the Mart, at 3: Freehold Ground, 14, Leasehold Properties, Residences, Freehold Estate, and Properties, &c. (see advertisement, page lii, this week).
May 26.—Messrs. LEOPOLD FARMER & SONS, at the Mart, at 2: Freehold Manufacturing Premises (see advertisement, page v, May 7).
May 27.—Messrs. LESLIE MARSH & CO., at the Mart, at 2: Freehold Estate and Ground-Rents (see advertisement, page v, April 16).
May.—Messrs. HOLCOMBE, BETTS & WEST: Freehold Estate (see advertisement, back page, April 16).
June 6.—Messrs. COLLINS & COLLINS, at the Mart: Residences (see advertisement, back page, April 30).
June 8.—Messrs. TROLOPE, at the Mart: Town Residences (see advertisement, page v, May 7).
June 8.—Messrs. BALTER, REX & CO., at the Mart, at 1: Freehold Property (see advertisement, page lii, this week).
June 17.—Messrs. HARBOYS, LTD.: Country Residence (see advertisement, page v, April 16).
Messrs. WATERBURY & GREEN, at the Mart: New Bond-street Property (see advertisement, page lii, this week).

Creditors' Notices.

Under Estates in Chancery.

LAST DAY OF CLAIM.

London Gazette.—TUESDAY, April 26.

HALL, HENRY, Quernmore rd, Stroud Green, Architect May 23 Price v Cooke, Master
Lionel Clarke Price, John St, Bedford row

London Gazette.—FRIDAY, April 29.

HUNT, ROBERT, Folkestone, Licensed Victualler May 31 Hoare & Co (Limited) v
Hunt, Eve, J Dods, John St, Bedford row

London Gazette.—TUESDAY, May 3.

HALL, HENRY, Quernmore rd, Stroud Green, Architect May 23 Price v Cooke,
Master Lionel Clarke Price, John St, Bedford row
JONES, JOHN BARNETT, St Margaret's Bay, Kent, Brewer May 31 Watson v Byrne,
Eve, J Byrne, Deal

London Gazette.—TUESDAY, May 10.

COLE, GEORGE RALPH FITZROY, Gloucester pl, Portman sq June 1 Tollemache and
Ochets v Cole, Swinford Eady and Neville, JJ Robinson, Arlington St, St James's
HARGRAVE, WILLIAM HENRY, John St, Bedford row, Solicitor June 1 Hackney and
Gale and Hargrave, Neville, J Barrett, John St, Bedford row
PENFOLD, THOMAS, Bredhurst, nr Chatham June 9 Snelling v Penfold, Swinford Eady,
J Hearn, Chatham

Under 22 & 23 Vict. cap. 35.

LAST DAY OF CLAIM.

London Gazette.—FRIDAY, April 29.

AMEY, WILLIAM VINCENT, Landport, Portsmouth June 13 Cousins & Burbidge, Ports-
mouth

BARTON, GEORGE, Yardley, Worcester May 31 Walthall & Pritchard, Birmingham
BATTERSBY, MARY, Leigh, Lancs June 1 Fletchers & Hampson, Preston
BEACHELL, WILLIAM, Burton on Stather, Lincs, Farmer June 2 E & T Clark, Smith,

BILTON, GEORGE, Leeds, Boot Manufacturer May 23 Scatcherd & Co, Leeds
BROWN, ROBERT SWANSON, Newcastle upon Tyne, Bonecaster June 15 Watson & Co
Newcastle upon Tyne

BULL, MARY, Twerton, nr Bath May 25 Withy, Bath
CHENERIES, GASTON CHARLES MARIE D'ISOARD DE, Aix en Provence, France May 31
Peters, Basinghall St

CLARKE, ISABELLA, Small Heath, Birmingham June 15 Condie & Co, Perth
COLVER, ELIZABETH JANE, St Leonards on Sea May 23 J & C Hayward, Dartford

COTCHEPPE, ELIZABETH, Hornsea, Lincs May 25 Tweed, Hornsea
DAVIES, MARY BLISS, Bassett rd May 31 Green & Co, Southampton

DEAN, JOHN, Fallowfield, Manchester, Estate Agent May 31 Innes, Manchester
DELL, ELIZABETH CAVE, Aylesbury May 15 Warrens, Gt Russell St

EVANS, SAMUEL, Dovercourt, Essex May 25 Ward & Hugh-Jones, Harwich
FARNER, BETSY, Leicester May 31 Stevenson & Son, Leicester

FERRON, JESSE TYNDAL, Cuckfield May 30 Illife & Co, Bedford row
FIDLER, ANNE DOVE, Cavendish, Lancs June 6 Hall & Co, Lancaster

GASQUET, MARY HARRIET, Brighton June 15 Williams, Brighton
GRIMSEY, BENJAMIN, Kersey, Suffolk, Farmer June 1 Grimwade & Son, Hadleigh,
Suffolk

HARVEY, GEORGE WILLIAM, Bristol June 1 Glyde, Bristol
INGHAM, ANN, Todmorden June 1 Sager, Todmorden

ISAACS, SOPHIA, Hampstead May 23 Isaacs & Lewis, Basinghall St
KITCHEN, JANET, New Barn, East Cotes June 4 Bailey, jun, Newport, I of W
LONDON, MORRIS, Ellesmere Port, Chester, Furniture Dealer May 16 Wilson, Liver-
pool

LUNE, MARY SHEARER, Baronsfield rd, St Margaret's May 30 Senior & Furbank,
Richmond

MCCLEOD, HARRY, St Saviours, Jersey May 27 Tozer & Dell, Teignmouth
MARSHALL, FREDERICK WILLIAM, Hindley Green, Hindley, Lancs May 25 Graham &
Unsworth, Wigan

MARSHALL, HARRIET, Iron Acton, Glos June 1 Wansbrough & Co, Bristol
MASSA, FANNY MARIE, Ilkley May 23 Scatcherd & Co, Leeds

MOORE, ELIZABETH CATHERINE, Canfield gdns, South Hampstead June 2 Frere & Co,
Lincoln's inn fields

MOORE, ELLEN, Blackpool May 29 Finch & Co, Blackpool
MOUNTAIN, ELIZABETH, Birmingham May 31 Walthall & Pritchard, Birmingham

NALL, MATTHEW, Ashton under Lyne May 21 Bostock, Hyde
NICHOL, THOMAS ALFRED, Huddersfield, Dyer May 21 Armitage & Co, Huddersfield

PECHER, FREDERICK MARY, Basingstoke May 16 Williams, Cheltenham
PEPPER, FREDERICK WILLIAM, Eastbourne June 15 Rolfe & Co, Hull

RIPPINGALL, FLORANCE THOMAS STEPHEN, Langham, Norfolk May 11 Partridge &
Co, King's Lynn

ROBERTS, FREDERICK HENRY, Deal, Licensed Victualler May 23 Brown & Brown,
Deal

ROBERTS, JOSEPH, Stanningley, Yorks, Architect May 31 Wilson, Leeds
ROBSON, JAMES, Wooler, Northumberland, Farmer June 1 Smith, Berwick upon
Tweed

ROBSON, MARY, Wooler, Northumberland June 1 Smith, Berwick upon Tweed
SCOTT, ZILPHA, Shrewsbury June 9 GE & CE Wace, Shrewsbury

SMITH, JAMES, Dewsbury, Dyer June 10 Chadwick & Co, Dewsbury
SUTHERS, FRANCES MARIA, Gnosall, Staffs June 11 Cobbett & Co, Manchester

SYER, Rev BARRINGTON BLOMFIELD, Kedington Rectory, Suffolk May 23 Syer,
Ryndon, Essex

THORNTON, JOHN, Bradford May 13 Neill & Dawson, Bradford
TAYLOR, HUGH FRANK, Chester, Engineer June 10 J H & K R Cobb, Lincoln's inn
fields

THOMPSON, ELIZABETH, Redland, Bristol June 1 Evans, Bristol
TYNNE, FRANCIS JOHN, Haynes Park, Beds June 6 Farrer & Co, Lincoln's inn fields

WARREN, JAMES EDWARD, Brixton rd May 27 Foster & Co, Queen St pl
WEARMOUTH, CHARLES TWEDDELL, Butterby Farm, Durham, Farmer June 7 Ingled-
ew & Fenwick, Newcastle upon Tyne

WEARMOUTH, THOMAS DAVIDSON, Tynemouth June 7 Ingledew & Fenwick, New-
castle upon Tyne

WHARTON, CHARLES, Stradbroke, Suffolk May 31 Lawton & Co, Ipswich
WHITE, ELIZABETH, Leamington Spa, Warwick May 17 Overall & Son, Leamington
Spa

WHITE, FREDERICK, Leamington Spa May 17 Overall & Son, Leamington Spa
WILLIAMS, JOHN, Manafon, Montgomery May 14 Harrison & Winnall, Welshpool

London Gazette.—TUESDAY, May 3.

BETHUNE, JULIA PATON, Burgess Hill, Sussex May 31 Frere & Co, Lincoln's inn
fields
BRASSINGTON, CHARLES, Audley, Staffs, Farmer June 6 Slaney, Newcastle, Staffs
CANTRELL, THOMAS JOSEPH, MD, Hyde Park sq June 1 Dommett & Son, Graham St
CHUTTER, GEORGE, Howard St, Strand, Architect May 31 Hughes, Edgware rd
DANDY, JAMES, Bromsgrove June 13 Shakespeare & Co, Oldbury, nr Birmingham
DENNY, THOMAS ANTHONY, Connaught pl, Hyde Park June 14 Misset & Co, Lincoln's
inn fields

DICKINSON, WILLIAM, Emley, Yorks, Farmer May 31 Turner, Huddersfield
 DOYLE, EDWARD ALEXANDER, Langroyd Colne, Lancs May 30 Marsh & Co, Leigh, Lancs
 DYER, JOHN, Downtown, nr Salisbury June 13 Adki n, Laurence Pountney hill
 EDMONDSTON, ALICIA AUGUSTA, Tunbridge Wells June 10 Frete & Co, Lincoln's inn fields
 FOX-STANGWAYS, CHARLES EDWARD, Hampstead June 30 Bayley & Co, Tower Bridge rd
 HART, ALFRED TAYLOR, Bagdad, Tasmania June 14 Nisbet & Co, Lincoln's inn fields
 HAWKINS, JOHN CHARLES LETHBRIDGE, Wimbledon May 24 Preston & Foster, Craig's Court House, Charing Cross
 HIGGINS, MARY FRANCES HURFORD, Misterton, Somerset May 14 Thomas & Reade, Chard, Somerset
 HOLDING, CHRISTINA, Kew gardens May 21 Williams & James, Norfolk House, Thames Embankment
 HULTON, GEORGE EUSTACE, Junior Carlton Club May 21 Slater & Co, Manchester
 KERRELL, ELIZABETH, Balham High rd June 14 Saxton & Son, Queen Victoria st
 LOWE, JOHN, Stretford, Lancs May 21 Holmes, Salford
 MARTIN, MARY, Cuckney, Notts June 17 Alcock, Mansfield
 MARTYN, GEORGE EDGAR FORTESCUE, Foxholme, St Stephens, Branwell, Cornwall, General Merchant May 28 Carlyn & Stephens, St Austell
 MITCHELL, JAMES, Thistle grove, Fulham rd June 18 Westcott & Sons, Strand
 NAHON, SYDNEY, Park in, Merchant June 7 Guedella & Jacobson, Old Broad st
 NEWSOME, BATHSHEBA, Eiland, nr Halifax June 1 Dey, Halifax
 ROBINSON, MARK, Morpeth, Northumberland May 23 Brett, Morpeth
 ROBOLIO, FREDERICO, Ryde, I of W July 16 Emanuel & Simmonds, Finsbury circus
 RUSSELL, THOMAS WARRENHAM, Fordham, Norfolk, Farmer May 25 Mellor, Downham Market, Norfolk
 SPEDDING, JOHN JAMES, Keswick, Cumberland June 14 Nisbet, Lincoln's inn fields
 SPEKE, REV WILLIAM, Sheldon, Devon June 14 J & S P Pope, Exeter
 STATE, PHILIP HENRY, Luxor st, Brixton June 1 Harris & Co, Coleman at
 STEWARD, REV CHARLES JOHN, Ipswich June 14 Westhrop & Co, Ipswich
 TAYLOR, GEORGE, Chilvers Coton, Warwick June 4 Clay & Atkins, Nuneaton
 THOMPSON, GEORGE WILKINSON BUNBURY, Maldenhead June 14 Surman & Co, Lincoln's inn fields
 WARBURTON, MARRIET, Lumb Brook, in Latchford, Chester May 31 Davies & Co, Warrington
 WEST, ELIZABETH, Ipswich May 18 Crust, Spalding
 WESTFOLD, ARTHUR ELI, Leander rd, Brixton hill, Clerk June 14 Rolitt & Sons, Mincing
 WIGAN, CAROLINE RAMSAY, East Malling, Kent June 1 Wigan & Co, Victoria Embankment
 WRIGHT, SAMUEL, Stalybridge May 31 Simister, Stalybridge
London Gazette.—FRIDAY, May 6.
 APHORPE, GEORGE, Cambridge May 23 Southwell & Dennis, Wisbech
 ASHWORTH, CLARA, Shrewsbury June 16 Pennington & Son, Lincoln's inn fields
 AUSTIN, THOMAS, Bedford, Estate Agent June 14 Lee-Roberts & Parsons, Bedford
 BALFOUR, ANDREA PICKERING KILGALL, Brighton June 7 Cowley, Brighton
 BISHOP, EMILY HARRIETT, Aldershot June 11 Foster & Wells, Aldershot
 BLOOM, ISABELLA, Chiswick June 19 Peacock & Co, Field ct, Gray's inn
 BOULTON, WILLIAM MARTIN, Wisbech St Peter, Cambridge, JP May 28 Southwell & Dennis, Wisbech
 BOWDEN, HANNAH, East Ham May 18 Brian, Plymouth
 BRITTAIN, CHARLES EDWARD, Aston, Warwick, Glass Merchant May 21 Saville, Birmingham
 BROWN, CHARLOTTE, Burnham, Somerset June 24 Burrough & Crowder, Wedmore, Somerset
 CARE, GEORGE EDWARD, Messing av June 24 Phillips & Cummings, Sherborne In
 CORNWELL, HARRIET REBECCA, Plumstead, General Dealer June 6 Whale & Wates, Woolwich

Bankruptcy Notices.

London Gazette.—FRIDAY, May 6.

RECEIVING ORDERS.

ALDWICKLE, THOMAS WILLIAM, York mans, Battersea Park, Architect High Court Pet May 3 Ord May 3
 ANDREW, THOMAS, Upper st, Ealing, Builder High Court Pet April 20 Ord May 3
 BALLA, WILLIAM FRANK, Bunhall, Suffolk, Miller Ipswich Pet May 4 Ord May 4
 BARNES, GEORGE, Wandsworth, Builder's Merchant Wandsworth Pet May 3 Ord May 3
 BENNETTS, ELIZABETH, Rugby, Boarding House Keeper Coventry Pet May 4 Ord May 4
 BOWTER, EDWARD, New Malden, Surrey, Caterer Kingston, Surrey Pet April 6 Ord May 3
 CATT, MARK SNEEL, Grove rd, Marylebone, Coal Merchant High Court Pet April 6 Ord May 3
 CHATTAWAY, HERBERT, Coventry, Coach Builder Coventry Pet May 2 Ord May 2
 CLARKSON, WESLEY, Hunslet, Leeds, Laundry Proprietor Leeds Pet May 2 Ord May 3
 DAVY, WILLIAM, Roadwater, Old Cleve, Somerset, Saddler Taunton Pet May 2 Ord May 2
 DAVIS, JACOB, Leeds Pet May 3 Ord May 3
 DINDALE, THOMAS, Gateshead, Butcher Newcastle on Tyne Pet May 3 Ord May 3
 EVANS, OLIVER CHICKWELL, Tylorstown, Glam, Collier Pontypridd Pet April 30 Ord April 30
 FENTIMAN, JOHN WILLIAM, West Hartlepool, Coal Merchant Sunderland Pet May 2 Ord May 2
 FRANK, GEORGE, Scarborough, Baker Scarborough Pet May 4 Ord May 4
 HENDERSON, GEORGE, Newark on Trent, Builder Nottingham Pet April 20 Ord May 2
 HIGHMOOR, WALTER, Scarborough, Farmer Scarborough Pet May 3 Ord May 3
 HOLLISON, JOHN, Burnmantofia, Leeds, Insurance Agent Leeds Pet May 2 Ord May 2
 HOPKINS, EDWARD LEOPOLD, Bournemouth, Printer Poole Pet May 2 Ord May 2
 HUTCHINGS, ALEXANDER WILLIAM, Neath, Insurance Superintendent Aberystwyth Pet April 21 Ord May 3
 JEFFERY, EDGAR THOMAS, East Farleigh, Kent, Builder Maidstone Pet April 25 Ord May 4
 LOCK, HERBERT JAMES, Basingstoke, Baker Winchester Pet May 4 Ord May 4
 MARTIN, ALFRED WILLIAM, Heath, nr Wakefield, Builder Wakefield Pet May 2 Ord May 2

MIDDLETON, GEORGE HAZELGROVE, Abbey ct, Abbey rd, St John's Wood, Commercial Traveller High Court Pet May 3 Ord May 3
 MORGAN, EVAN, Llandovery, Swabens, Plasterer Swansea Pet May 2 Ord May 2
 NORMAN, ALBERT, Bridport, Dorset, Innkeeper Dorchester Pet May 4 Ord May 4
 PUTNEY, TOM, Billington, Yorks, Innkeeper Scarborough Pet May 4 Ord May 4
 SIMPSON, WILLIAM HENRY, Leeds Leeds Pet May 3 Ord May 3
 SLATER, C. A. SONS & Co, Liverpool, Produce Brokers Liverpool Pet April 16 Ord May 2
 SMITH, JOHN EDWARD, Keighley, Yorks, Draper Bradford Pet April 14 Ord May 2
 TOVEY, JAMES, Christchurch, Mon Newport, Mon Pet Jan 12 Ord Mar 14
 TROTTER, WILLIAM ROWBOTHAM, Opershaw, Manchester, General Hardware Dealer Manchester Pet May 2 Ord May 2
 WARD, J. Walthamstow, Clothier High Court Pet April 27 Ord May 2
 WARNES, JAMES EDWARD, Keighley, Yorks, Grocer Bradford Pet May 2 Ord May 2
 WILLIAMSON, HENRY, Barling, Essex Chelmsford Pet April 8 Ord May 2
 WOOD, WILLIAM JOHN, Bedminster, Bristol, Builder Bristol Pet April 7 Ord May 3

Amended Notice substituted for that published in the London Gazette of April 15:
 HARDY, JAMES, Stalybridge, Lancs, Silk Hat Manufacturer Ashton under Lyne Pet April 12 Ord April 12

Amended Notice substituted for that published in the London Gazette of April 19:
 PHILLIPS CHARLES, MAYOR, Liverpool, Jeweller Liverpool Pet April 8 Ord April 15

FIRST MEETINGS

ALDWICKLE, THOMAS WILLIAM, York mans, Battersea Park, Architect May 18 at 1 Bankruptcy bldgs, Carey st
 ANDREW, THOMAS, Upper st, Ealing, Builder May 18 at 12 Bankruptcy bldgs, Carey st
 CATT, MARK SNEEL, Grove rd, Marylebone, Coal Merchant May 19 at 2.30 Bankruptcy bldgs, Carey st
 CLARKSON, WESLEY, Hunslet, Leeds, Laundry Proprietor May 19 at 11 Off Rec 24, Bond st, Leeds
 DAVIS, JACOB, Leeds May 20 at 11 Off Rec, 24, Bond st, Leeds
 EVETT, JAMES, St Helena, Lancs, Yeast Dealer May 18 at 11 Off Rec, 35, Victoria st, Liverpool
 GREEN, GEORGE HIPWELL, Westcliff on Sea, Essex, Architect May 19 at 13 14, Bedford row

DEWHURST, MARY ANN, Wigan June 6 Mayhew & Co, Wigan
 ENGLAND, WILLIAM HERBERT, Hillfarrance, Somerset, Farmer June 20 Channer & Chabridge, Taunton
 FOXWELL, MARY EMMA VICTORIA, Staplegrave, Taunton June 20 Channer & Channer, Taunton
 GARRATT, JAMES, Hampstead June 6 Minchin & Co, Laurence Pountney In
 GARRATT, VALENTINE EDMUND, Ipswich June 6 Minchin & Co, Laurence Pountney In
 GIBBS, JAMES, East Dulwich June 20 Skinner, Brighton
 GILL, GEORGE JOHN CHRISTOPHER, Blundellsands, Lancs, Shipowner June 14 Wilson & Cowie, Liverpool
 GOODWIN, JOHN ASKEW, Maraden Moor, Staveley, Derby, Beerhouse Keeper June 24 Stanton & Walker, Chesterfield
 HALFORD, WILLIAM HENRY, Fowthope, Hereford June 11 Matthews, Hereford
 HILLDEED, THOMAS, Old Trafford, Lancs, Wheelwright May 31 Kerr & Howarth, Manchester
 JENKINS, REV WILLIAM RICHARD, Holloway Penally, Pembroke July 1 Gwyn & Gwyn, Cowbridge, Glam
 JONES, ROBERT OXFORD, Auckland, New Zealand, Surgeon June 11 Wintle, Eastbourne
 JUSTICE, WALTER, Bernard st, Russell sq May 24 Justice & Pattenden, Bernard st, Russell sq
 KERR, ALFRED, Tunbridge Wells July 15 Chale & Son, Tunbridge Wells
 LAW, JOE, Horbury, Yorks, Butcher May 16 Charlesworth, Wakefield
 LAWSON, JOHN WELCH, Young st, Kensington, Ironmonger June 1 Bird, Young st
 LIPHAM, FREDERICK JOHN, Falcon grove, Battersea, General Dealer June 3 Smiles & Co, Bedford row
 LOWE, JOHN, Stretford, Lancs May 21 Holmes, Salford
 MCKAY, GEORGE JOHN, Kendal, Westmoreland Aug 1 Dobson, Kendal
 MELTON, ANN ELIZA, Buckden, Hunts June 9 Mint & Co, King William st
 MITCHELL, JOHN THOMAS, Mere, Wilts, Farmer May 30 Fream & Co, Gillingham, Dorset
 PARRY, PHILIP, Exeter rd, Brondesbury June 10 Maffey & Brentnall, St Dunstan's hill
 PEARSON, DOROTHY, Newcastle upon Tyne May 21 Philipson & Co, Newcastle upon Tyne
 PLATT, EDITH ANNIE MARIE, Sinclair rd, Kensington June 18 Hadfield & Co, Manchester
 POCOCK, ANNA MARIA, Kew July 2 Merriman & Thirby, Mitre ct
 PORTER, ALAN, Herle, East Yorks May 23 Todd, Hull
 PRESTON, THOMAS HENDERSON, Redcar, Yorks, Gardener June 4 Hoggett, Middlesbrough
 RAINE, JOHN THOMPSON, Lisard June 30 Monkhouse & Dixon, Liverpool
 RAIT, HENRY MILNES, Ulester ter, Regent's Park June 24 Fladgate & Co, Craig's ct, Charing Cross
 RAWLE, GEORGE, Bridgegate, Glos June 9 Strickland & Co, Bristol
 RUST, CHARLES, Erskineville, New South Wales, Accountant June 15 Murray & Co, Birch in
 RICHARDSON, SAMUEL, Pottton, Beds, Husbandman May 31 Chapman & Chandler, Biggleswade, Beds
 ROBINSON, WILLIAM, Great Bardfield, Essex, Wheelwright June 6 Wade & Co, Dunmow
 RUSSELL, THOMAS WEARENHAM, Fordham, Norfolk, Farmer May 25 Mellor, Downham Market, Norfolk
 SMITH, CATHERINE ROBERTS, Nottingham June 20 Johnson, Nottingham
 SMITH, THOMAS, Southwold, Suffolk May 24 Justice & Pattenden, Bernard st, Russell sq
 SPILLMAN, LOUISE, Kensington sq July 1 Chester & Co, Bedford row
 THOMPSON, JANE HANNAH, Tunbridge Wells July 15 Chale & Son, Tunbridge Wells
 WEBB, MARY ANN, Gt Haywood, Staffs June 3 Great Rex & Co, Stafford
 WIDDOWSON, JOHN, Ashton under Lyne, Engineer May 26 Hamer, Ashton under Lyne
 WILKINSON, WILLIAM, Blackhill, Durham June 10 Davies & Co, Newcastle upon Tyne
 WILLSHER, WALTER, Beckenham June 3 Goddard, Clement's inn, Strand

HARDING, ALFRED, Monmouth, Baker May 18 at 11 Off Rec, 144, Commercial st, Newport, Mon
 HEALY, ROBERT WILLIAM, Westbury, Sheffield, Boot Dealer May 18 at 12 Off Rec, Fictoria In, Sheffield
 HOLLINGS, JOHN, Burnmantofia, Leeds, Insurance Agent May 19 at 11.30 Off Rec, 24, Bond st, Leeds
 HOPKINS, EDWARD LEOPOLD, Bournemouth, Printer May 18 at 3.30 Arcade chmbrs (first floor), Bournemouth
 JONES, HENRY, Broughton, Northampton, Grocer May 14 at 12 Off Rec, The Parade, Northampton
 JONES, JAMES EDWARD, Wallasey, Chester, Builder May 19 at 12 Off Rec, 35, Victoria st, Liverpool
 KIRBY, JOHN HENRY, Ongar, Essex, Chemist May 20 at 12 14, Bedford row
 LEWIS, E. A. & G. Llynwelynn, Llandovery, Carmarthen June 15 at 11 Off Rec, 4, Queen st, Carmarthen
 LEWIS, SIMON, Liverpool, Cabinet Maker May 18 at 12 Off Rec, 35, Victoria st, Liverpool
 LOCK, HERBERT JAMES, Basingstoke, Baker May 14 at 11 Off Rec, Midland Bank chmbrs, High st, Southampton
 MANNELL, SAMUEL, JOSEPH RICHARD WHITE, and WILLIAM SAMUEL MANNELL, Gospel Oak, Tipton, Coal Masters May 19 at 12 Off Rec, 1, Priory st, Dudley
 MARTIN, ALFRED WILLIAM, Heath, nr Wakefield, Builder May 18 at 11 Off Rec, 6, Bond ter, Wakefield
 MERRIDITH, JOHN MORGAN, Llanarthney, Carmarthen, Licensed Victualler May 14 at 12.15 Off Rec, 4, Queen st, Carmarthen
 MIDDLETON, GEORGE HAZELGROVE, Abbey ct, Abbey rd, St John's Wood, Commercial Traveller May 18 at 11 Bankruptcy bldgs, Carey st
 PATTERSON, WILLIAM, Sunderland, Grocer May 20 at 3.30 Off Rec, 3, Manor pl, Sunderland
 PICKERS, GREENWOOD, Spottedand, Rochdale, Farmer May 19 at 11.30 Townhall, Rochdale
 POLLITT, JOHN, Alasworth, nr Bolton, Farmer May 14 at 10.30 19, Exchange st, Bolton
 RAWLINGS, CHARLES ALEXANDER, Wadebridge, Cornwall, Grocer May 14 at 10 Off Rec, 12, Princes st, Truro
 ROE, SILAS, Chesterfield May 19 at 2 Angel Hotel, Chesterfield
 SANDERS & Co, Bishopstoke, Southampton, Builders May 18 at 11 Off Rec, Midland Bank chmbrs, High st, Southampton
 SIMPSON, WILLIAM HENRY, Leeds, Fried Fish Dealer May 20 at 11.30 Off Rec, 24, Bond st, Leeds
 SMITH, JOHN, Keighley, Yorks, Draper May 19 at 12 Off Rec, 35, Victoria st, Bradford
 STONE, WALTER FREDERICK, and ARTHUR EAVES, Wood Green, Letterpress Printers May 19 at 3 14, Bedford row
 ULLIOTT, JOHN, Kingston upon Hull, Carting Contractor May 14 at 11 Off Rec, York City Bank chmbrs, Lowgate, Hull

WALLACE, M., Birkenhead May 19 at 11 Off Rec, 35, Victoria st, Liverpool
 WARD, J., Markhouse rd, Walthamstow, Essex, Clothier May 20 at 11 Bankruptcy bldg, Carey st
 WARD, JOSEPH, Stretton on Dunsmore, Warwick, Carter May 18 at 11 Off Rec, 8, High st, Coventry
 WARNER, JAMES EDWARD, Keighley, Yorks, Grocer May 19 at 11 Off Rec, 12, Duke st, Bradford
 WARREN, CHARLES, Shelton Lock, Derby, Painter May 14 at 11 Off Rec, 47, Full st, Derby

ADJUDICATIONS.

ALDWICKLE, THOMAS WILLIAM, York mans, Hathersall Park, Architect High Court Pet May 3 Ord May 3
 BALLS, WILLIAM FRANK, Benhall, Suffolk, Miller Ipswich Pet May 4 Ord May 4
 BENNETTS, ELIZABETH, Rugby, Boarding House Keeper Coventry Pet May 4 Ord May 4
 BEVAN, SAMUEL ARTHUR, and JOHN LEONARD BEVAN, Tredgar, Drapers Tredgar Pet April 4 Ord May 3
 CHATTAWAY, HERBERT, Coventry, Coach Builder Coventry Pet May 3 Ord May 2
 CLARKSON, WESLEY, Hunslet, Leeds, Laundry Proprietor Leeds Pet May 2 Ord May 2
 DAVIS, JACOB, Leeds Leeds Pet May 3 Ord May 3
 DINSDALE, THOMAS, Gateshead, Butcher Newcastle on Tyne Pet May 3 Ord May 3
 EVANS, OLIVER CHOWELL, Tylorstown, Glam, Collier Pontypridd Pet April 30 Ord April 30
 FENTIMAN, JOHN WILLIAM, West Hartlepool, Coal Merchant Sunderland Pet May 2 Ord May 2
 FRANK, GEORGE, Scarborough, Baker Scarborough Pet May 4 Ord May 4
 GENTLY, HERBERT, Spring Grove, Isleworth Great Yarmouth Pet Aug 19 Ord April 29
 GILLMORE, DAVID NORMAN, Stanley, Liverpool Liverpool Pet Mar 30 Ord May 3
 HENDERSON, GEORGE BALDERTON, Notts, Builder Nottingham Pet April 20 Ord May 4
 HIGHMORE, WALTER, Scarborough, Farmer Scarborough Pet May 3 Ord May 3
 HOLLINGS, JOHN, Burntcliffe, Leeds, Insurance Agent Leeds Pet May 2 Ord May 2
 HOPKINS, EDWARD LEOPOLD, Bournemouth, Printer Poole Pet May 2 Ord May 2
 HUGHES, WILLIAM, Aston by Budworth, Cheshire, Painter Nantwich and Crews Pet April 28 Ord May 2
 JONES, JAMES EDWARD, Wallasey, Chester, Builder Birkenhead Pet April 11 Ord May 4
 LEWIS, SIMON, Liverpool, Cabinet Maker Liverpool Pet April 21 Ord May 4
 LUCK, HERBERT JAMES, Basingstoke, Baker Winchester Pet May 4 Ord May 4
 MARTIN, ALFRED WILLIAM, Heath, nr Wakefield, Builder Wakefield Pet May 2 Ord May 2
 MIDDLETON, GEORGE HAZELGROVE, Abbey rd, St John's Wood, Commercial Traveller High Court Pet May 3 Ord May 3
 MORGANS, EVAN, Landore, Swansea, Plasterer Swansea Pet May 2 Ord May 2
 NOTT, ALFRED SCRASS, West Hampstead, Upholsterer High Court Pet April 28 Ord May 4
 POISSON, CLAUDE REYER, Old Broad st High Court Pet May 21 Ord May 4
 PUTNEY, TOM, Billington, Yorks, Innkeeper Scarborough Pet May 4 Ord May 4
 SATCHWELL, WALTER WILLIAM, St Margaret's, Twickenham, Brentford Pet Jan 15 Ord May 3
 SIMPSON, WILLIAM HENRY, Leeds Leeds Pet May 3 Ord May 3
 SMITH, JOHN, Keighley, Yorks, Draper Bradford Pet April 14 Ord May 4
 SOLOMONS, HENRY SAMUEL, Barking rd, Essex, Clothier High Court Pet April 6 Ord May 2
 TROTT, WILLIAM BOWDITCH, Openshaw, Manchester, General Hardware Dealer Manchester Pet May 2 Ord May 2
 WARNER, JAMES EDWARD, Keighley, Yorks, Grocer Bradford Pet May 2 Ord May 2

Amended Notice substituted for that published in the London Gazette of April 15:

HARDY, JAMES, Stalybridge, Lancs, Silk Hat Manufacturer Ashton under Lyne Pet April 12 Ord April 12

London Gazette.—TUESDAY, May 10.

RECEIVING ORDERS.

BICKLEY, ALFRED, Little Budworth, Horse Trainer Crewe Pet May 5 Ord May 5
 BOND, STONEY ARTHUR, High Wycombe, Grocer's Manager Aylesbury Pet May 7 Ord May 7
 CHARLES, GEORGE, Caern, nr Bridgend, Collier Cardiff Pet May 4 Ord May 4
 COLE, FREDERICK DANIEL, Osbourne rd, Hounslow, Decorator Brentford Pet May 6 Ord May 6
 CORNER, WILLIAM FREDERICK, Lewisham, Accountant Greenwich Pet May 4 Ord May 4
 CRACKNELL, FREDERICK, Ipswich, Joiner Ipswich Pet May 5 Pet May 5
 EDWARDS, DAVID HUMPHREYS, Pembroke, Plumber Pembroke Dock Pet May 7 Ord May 7
 ELPHINSTONE, LESLIE, Byward st, Editor High Court Pet April 1 Ord May 6
 ERTWISTLE, WILLIAM THOMAS, Acreington, Tobaccoist Blackburn Pet May 5 Ord May 5
 EVANS, WILLIAM JOHN, Aberillery, Mon, Collier Tredgar Pet May 5 Ord May 5
 FALDING, ARTHUR EDWIN, Mexborough, Yorks, Builder Sheffield Pet May 6 Ord May 6
 FRIEND, W BRACHAMPT, Watling st High Court Pet April 18 Ord May 5
 GOODWIN, HARRY, Maidstone, Contractor Maidstone Pet April 21 Ord May 7
 GROVES, JOHN THEODORE, FitzJames av, West Kensington High Court Pet Mar 18 Ord May 6
 HERNANDEZ, LEO MICHAEL, Barnes, Secretary Wandsworth Pet May 14 Ord May 5
 HITCHCOCK, THOMAS HENRY, Dudley, Egg Merchant Dudley Pet May 5 Ord May 5
 KIRK, ADA, and LEONARD KIRK, Jermyn st, Haymarket, Hosiers High Court Pet April 9 Ord May 4
 IBBITSON, HANNAH, Leeds, Furniture Remover Leeds Pet May 6 Ord May 6
 LAW, DAN, Stanningley, Yorks, Carting Agent Bradford Pet May 5 Ord May 5
 LOUNT, HERBERT HUDSON, Nun Monkton, Yorks, Farmer York Pet May 5 Ord May 5
 MIDDLETON, ALFRED HUGH, Lewisham, Butcher Greenwich Pet May 4 Ord May 4
 OSTLER, HARRY, East Retford, Notts, Baker Lincoln Pet May 6 Ord May 6
 POBERT, A L, Putney, Commercial Traveller Wandsworth Pet May 21 Ord May 5
 POWELL, HERBERT JOSEPH, Lancaster rd, West Norwood, Commercial Traveller High Court Pet May 5 Ord May 5
 PURVES, THOMAS, West Bromwich, Grocer Walsall Pet April 30 Ord May 5
 ROUTKE, CHARLES JOSEPH, Manchester, Paper Stock Merchant Manchester Pet April 14 Ord May 6
 SARRIS, ARTHUR WOOLMER, Onestry, Coal Merchant Wrexham Pet May 6 Ord May 6
 SAYERS, A BOND, Clarges st, Musician High Court Pet Mar 15 Ord May 5
 SHANE, ADOLF, Blaina, Mon, Pawnbroker Tredgar Pet April 24 Ord May 7
 SIMMONS, MATTHEW, Pendleton, Salford, Lancs, Builder Salford Pet May 4 Ord May 5
 SINGLETON, ALFRED JOHN, Clifton, Bristol, Artists' Colourman Bristol Pet May 6 Ord May 6
 SCATES, SAMUEL, Bolton, Fitter Bolton Pet May 6 Ord May 6
 SMEDLEY, JOHN WILLIAM, Derby, Music Teacher Derby Pet May 5 Ord May 5
 SHER, HARRY FREDERICK, Sandringham Heath, Grocer's Assistant High Court Pet May 6 Ord May 6
 TALLOWIN, WILLIAM ARTHUR, Buxton, Norfolk, Butcher Norwich Pet May 5 Ord May 5
 TAYLOR, ARTHUR, Thornton Heath, Keeper of General Stores Croydon Pet May 6 Ord May 6
 VALLEY, GEORGE, Lincoln, Fruiterer Lincoln Pet May 5 Ord May 5
 WARDMAN, WILLIE, Bradford, Butcher Bradford Pet May 6 Ord May 6
 WHITES, ALFRED ROBERT, Wolverhampton Wolverhampton Pet May 7 Ord May 7

WHITES, WILLIAM HENRY, Bradford, Physician Bradford Pet May 5 Ord May 5
 WILLIAMS, GEORGE HENRY SPENCER, Waldegrave Park, Twickenham Brentford Pet Feb 1 Ord May 6
 WILLS, T DAT OVERTON, Abbey Park, Keynham, Somerset Bristol Pet April 8 Ord May 6
 WILSON, EDGAR FRANK, East Finchley, Builder High Court Pet Mar 1 Ord May 5
 WILSON, HENRY, Acreington, Furniture Broker Blackburn Pet May 7 Ord May 7
 YOUNG, WILLIAM HENRY, Kingston, Surrey, Builder Kingston Pet April 19 Ord May 5

FIRST MEETINGS.

BALLS, WILLIAM FRANK, Benhall, Suffolk, Miller May 18 at 2.15 Off Rec, 36, Prince's st, Ipswich
 BARNES, GEORGE, Wandsworth, Builder's Merchant May 18 at 11.30 132, York rd, Westminster Bridge
 BICKLEY, ALFRED, Little Budworth, Horse Trainer May 18 at 3 Off Rec, King st, Newcastle, Staffs
 BOWTER, EDWARD, New Malden, Surrey, Caterer May 18 at 12 132, York rd, Westminster Bridge
 CHATTAWAY, HERBERT, Coventry, Coachbuilder May 19 at 11 Off Rec, 8, High st, Coventry
 CHURCHILL, FLORENCE HENRIETTA, and EDITH ALICE BROWNE, Derby, Milliners May 19 at 11 Off Rec, 47, Full st, Derby
 COLLINS, LOUIS GRAYSTON, Whitechurch, Glam, Oil Merchant Manager May 20 at 12 Off Rec, 117, St Mary st, Cardiff
 CONNER, WILLIAM FREDERICK, Lewisham, Accountant May 23 at 12 132, York rd, Westminster Bridge
 DINSDALE, THOMAS, Gateshead, Butcher May 18 at 11 Off Rec, 30, Mosley st, Newcastle on Tyne
 DONOGHUE, JOSEPH, Pontypool, Mon, Outfitter May 18 at 11.30 Off Rec, 144, Commercial st, Newport, Mon
 EPHINSTONE, LESLIE, Byward st, Editor May 23 at 1 Bankruptcy bldg, Carey st
 EVANS, OLIVER CHOWELL, Tylorstown, Glam, Collier May 18 at 11 Off Rec, St Catherine's church, St Catherine st, Pontypridd
 FENTIMAN, JOHN WILLIAM, West Hartlepool, Coal Merchant May 20 at 4 Off Rec, 3, Market pl, Sunderland
 FRANK, GEORGE, Scarborough, Baker May 20 at 4.30 Off Rec, 48, Westborough, Scarborough
 FRIEND, W BRACHAMPT, Watling st May 23 at 2.30 Bankruptcy bldg, Carey st
 GOODWIN, HARRY, Maidstone, Contractor May 20 at 11.30 9, King st, Maidstone
 GROVES, JOHN THEODORE, FitzJames av, West Kensington May 23 at 12 Bankruptcy bldg, Carey st
 HANT, CHARLES, Beamister, Dorset, Builder May 19 at 1 Off Rec, City chmbrs, Catherine st, Salisbury
 HENDERSON, GEORGE, Newark on Trent, Builder May 19 at 3 Off Rec, 4, Castle pl, Park st, Nottingham
 HERNANDEZ, LEO MICHAEL, Barnes, Private Secretary May 19 at 2.30 132, York rd, Westminster Bridge
 HIGHMORE, WALTER, Scarborough, Farmer May 19 at 4 Off Rec, 48, Westborough, Scarborough
 HUTCHINGS, ALEXANDER WILLIAM, Neath, Glam, Insurance Superintendent May 19 at 11.30 Off Rec, Government bldg, St Mary's st, Swansea
 IBBITSON, HANNAH, Leeds, Furniture Remover May 20 at 12 Off Rec, 24, Bond st, Leeds
 JEFFERY, EDGAR THOMAS, East Farleigh, Kent, Builder May 20 at 11 9, King st, Maidstone
 KIRK, ADA, and LEONARD KIRK, Jermyn st, Haymarket, Hosiers May 24 at 11 Bankruptcy bldg, Carey st
 LAW, DAN, Stanningley, Yorks, Carting Agent May 20 at 11 Off Rec, 12, Duke st, Bradford
 LOUNT, HERBERT HUDSON, Pool Bridge Farm, Nun Monkton, Yorks, Farmer May 23 at 3 Off Rec, The Red House, Duncombe pl, York
 MIDDLETON, ALFRED HUGH, Loompit hill, Lewisham, Butcher May 19 at 11.30 132, York rd, Westminster Bridge
 MORGANS, EVAN, Landore, Swansea, Plasterer May 19 at 11 Off Rec, Government bldg, St Mary's st, Swansea
 POBERT, A L, Putney, Commercial Traveller May 18 at 2.30 132, York rd, Westminster Bridge
 POWELL, HERBERT JOSEPH, Lancaster rd, West Norwood, Commercial Traveller May 23 at 12 Bankruptcy bldg, Carey st
 PUTNEY, TOM, Billington, Yorks, Innkeeper May 20 at 4 Off Rec, 48, Westborough, Scarborough
 SAYERS, A BOND, Clarges st, Musician May 26 at 11 Bankruptcy bldg, Carey st

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SMEE, HARRY FREDERICK, Sandringham rd, Dalston' Grocer's Assistant May 23 at 11 Bankruptcy bldgs' Carey st

TAYLOR, ARTHUR, Athole terr, Thornton Heath, Keeper of General Stores May 23 at 11.30 132, York rd, Westminster Bridge

TROTT, WILLIAM ROWBOTHAM, Openshaw, Manchester, General Hardware Dealer May 23 at 2.30 Off Rec, Byrom st, Manchester

WARDMAN, WILLIE, Bradford, Butcher May 20 at 3 Off Rec, 12, Duke st, Bradford

WHITE, WILLIAM HENRY, Bradford, Physician May 21 at 11 Off Rec, 12, Duke st, Bradford

WILSON, EDGAR PERREY, Fortis Green av, East Finchley Builder May 23 at 1 Bankruptcy bldgs, Carey st

YOUNG, WILLIAM HENRY, Kingston on Thames, Builder May 19 at 12 132, York rd, Westminster Bridge

ADJUDICATIONS.

BARNES, GEORGE, Wandsworth, Builders' Merchant Wandsworth Pet May 3 Ord May 6

BICKLEY, ALFRED, Little Budworth, Horse Trainer Crews Pet May 5 Ord May 7

BOND, SYDNEY ARTHUR, High Wycombe, Grocer's Manager, Aylesbury Pet May 7 Ord May 7

BOUYER, EDWARD, New Malden, Surrey, Caterer Kingston Surrey Pet April 1 Ord May 5

CHARLES, GEORGE, Caernau, nr Bridgend, Collier Cardiff Pet May 4 Ord May 4

CHESBROUGH, THOMAS SYKES, Castleford, Yorks, Pawnbroker Wakefield Pet April 6 Ord May 4

COLE, FREDERICK DANIEL, Osbourne rd, Hounslow, Decorator Brentford Pet May 6 Ord May 6

COLLINS, LOUIS GRAYTON, Whitechurch, Glam, Oil Merchants' Manager Cardiff Pet April 15 Ord May 5

CONNER, WILLIAM FREDERICK, Lewisham, Accountant Greenwich Pet May 4 Ord May 4

CRACKNELL, FREDERICK, Ipswich, Journeyman Joiner Ipswich Pet May 5 Ord May 5

DAVIS, EDWARD O, Aldershot Guildford Pet Feb 5 Ord May 3

DODDS, JONATHAN SMITH, Pickering, Yorks, Innkeeper Scarborough Pet April 13 Ord May 5

ENTWISTLE, WILLIAM THOMAS, Accrington, Tobaccoconist Blackburn Pet May 5 Ord May 5

EVANS, WILLIAM JOHN, Abertillery, Mon, Collier Tredegar Pet May 5 Ord May 5

FALDING, ARTHUR EDWIN, Merthorough, Yorks, Builder Sheffield Pet May 6 Ord May 6

HITCHCOCK, THOMAS HENRY, Dudley, Egg Merchant Dudley Pet May 5 Ord May 5

HUTCHINGS, ALEXANDER NEATH, Neath, Glam, Insurance Superintendent Neath Pet April 21 Ord May 5

ISBITON, HANNAH, Leeds, Furniture Remover Leeds Pet May 6 Ord May 6

JAMNACH, ALBERT WILLIAM GRAY, Lanark villas, Maida Hill, Stock Broker High Court Pet Mar 14 Ord May 6

JEFFERY, EDGAR THOMAS, East Farleigh, Kent, Builder Maidstone Pet April 25 Ord May 6

JOHNSON, GEORGE WILLIAM, Burbage, Leicester, Boot Dealer Leicester Pet April 16 Ord May 5

JONES, HENRY, Broughton, Northampton, Grocer Northampton Pet April 30 Ord May 4

LAW, DAN, Stanningley, Yorks, Carting Agent Bradford Pet May 5 Ord May 5

LEWIS, E A AS G, Llwynycelyn, Llandovery, Carmarthen Carmarthen Pet April 15 Ord May 2

LITTLE, JOSEPH, Half Moon st, Piccadilly, Private Hotel Proprietor High Court Pet April 23 Ord May 4

LOUNT, HERBERT HUDSON, Pool Bridge Farm, Nun Monkton, Yorks, Farmer York Pet May 5 Ord May 5

MACKEY, ROY, Hamilton ter, St John's Wood High Court Pet June 21 Ord May 6

MIDDLETON, ALFRED, Huos, Loampit hill, Lewisham, Butcher Greenwich Pet May 4 Ord May 4

OSTLER, HARRY, East Retford, Notts, Baker Lincoln Pet May 6 Ord May 6

PARKIN, WILLIAM GEORGE, Fred Stopford, and JAMES ALBERT DICKINSON, Sheffield, Provision Merchants Sheffield Pet April 12 Ord May 5

PHILLIPS, CHARLES MAYOR, Liverpool, Jeweller Liverpool Pet April 8 Ord May 6

PICKERING, FRANCIS SYDNEY, Cunningham Park, Harrow, Builder St Albans Pet Feb 23 Ord May 6

POWELL, HERBERT JOSEPH, Lancaster rd, West Norwood, Commercial Traveller High Court Pet May 5 Ord May 5

PURVES, THOMAS, West Bromwich, Grocer Walsall Pet April 30 Ord May 5

SABINE, ARTHUR WOOLMER, Oswestry, Coal Merchant Wrexham Pet May 6 Ord May 6

SIMMONS, MATTHEW, Pendleton, Salford, Lancs, Builder Salford Pet May 4 Ord May 6

SINGLETON, ALFRED JOHN, Clifton, Bristol, Artist's Colourman Bristol Pet May 6 Ord May 6

SLATER, CHARLES ALBERT, and CHARLES STEWARD PHILLOTT, East Blundell, Lancs, Produce Brokers Liverpool Pet April 10 Ord May 7

SLATER, SAMUEL, Bolton, Fitter Bolton Pet May 6 Ord May 6

SMEDLEY, JOHN WILLIAM, Derby, Music Teacher Derby Pet May 5 Ord May 5

SMEE, HARRY FREDERICK, Dalston, Grocer's Assistant High Court Pet May 6 Ord May 6

TALLOVIN, WILLIAM ARTHUR, Buxton, Norfolk, Butcher Norwich Pet May 5 Ord May 5

VALLEY, GEORGE, Newmarket, Fruiterer Lincoln Pet May 5 Ord May 5

WARDMAN, WILLIE, Bradford, Butcher Bradford Pet May 6 Ord May 6

WHITE, ALFRED ROBERT, Wolverhampton Wolverhampton Pet May 7 Ord May 7

WHITE, WILLIAM HENRY, Bradford, Physician Bradford Pet May 5 Ord May 5

WILSON, HENRY, Accrington, Furniture Broker Blackburn Pet May 7 Ord May 7

WOOD, WILLIAM JOHN, Bedminster, Bristol, Builder Bristol Pet April 7 Ord May 7

YOUNG, FRANCIS GEORGE, St Albans, Florist St Albans Pet April 12 Ord May 4

Amended Notice substituted for that published in the London Gazette of April 29:

BROWN, ELIZABETH, Bath, Lodging house Keeper Bath Pet April 25 Ord April 25

RECEIVING ORDER RESCINDED.

METHVEN, DAVID MONTAGUE, Canterbury Canterbury Rec Ord April 2 Resc May 3

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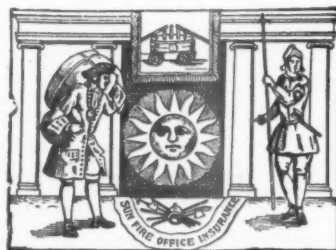
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2. The awful scenes he must witness every day.
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	October 11	

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PRELIMINARY.

In the High Court of Justice, Chancery Division.—
Hudson v. Austin and Morgan v. Shanks.

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